

# Annual Operating Budget

## Fiscal Year 2018 - 2019



Prepared by the City of Greenville Office of Management and Budget



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# City of Greenville, South Carolina Annual Operating Budget

Fiscal Year July 1, 2018 through June 30, 2019

**Knox H. White**  
Mayor

**Amy Ryberg Doyle**  
Council Member (District 1)

**Lillian Brock Flemming**  
Council Member (District 2)

**Jil M. Littlejohn**  
Council Member (District 3)

**Wil Brasington**  
Council Member (District 4)

**George Fletcher**  
Council Member (At Large)

**Russell Stall**  
Council Member (At Large)

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**John F. Castile**  
City Manager

**Matthew Hawley**  
Municipal Judge (Appointee)

**Michael Pitts**  
City Attorney (Appointee)

**Nancy Whitworth**  
Deputy City Manager/Economic Development Director

**Camilla Pittman**  
City Clerk

**Athena Miller**  
Human Resources Director

**Kenneth Miller**  
Chief of Police

**Angela Prosser**  
Public Information & Events Director

**Stephen Kovalcik**  
Fire Chief

**Mike Murphy**  
Public Works Director

**Mari Steinbach**  
Parks & Recreation Director

**Gary Shepard**  
Public Transportation Director

**Kai Nelson**  
Office of Management and Budget Director

**Matt Efird**  
Budget Administrator

**Budget Staff**  
**Kristina Junker**  
Budget Analyst/Auditor

**Tammy Seel-Stuart**  
Budget & Management Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Greenville  
South Carolina**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Greenville, South Carolina for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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# EXECUTIVE SUMMARY







The Honorable Knox H. White  
Members of City Council  
City of Greenville, South Carolina

Dear Mayor White and City Council Members:

It is a pleasure to present to the citizens of Greenville, members of City Council, and other interested readers the adopted FY 2018-19 operating budget for the City of Greenville, South Carolina. As this is the final annual budget document of my tenure as City Manager, I am particularly proud of the excellent financial condition of the City and the leadership of City Council and staff in preparing a financial plan that serves the citizens and taxpayers now and into the future.

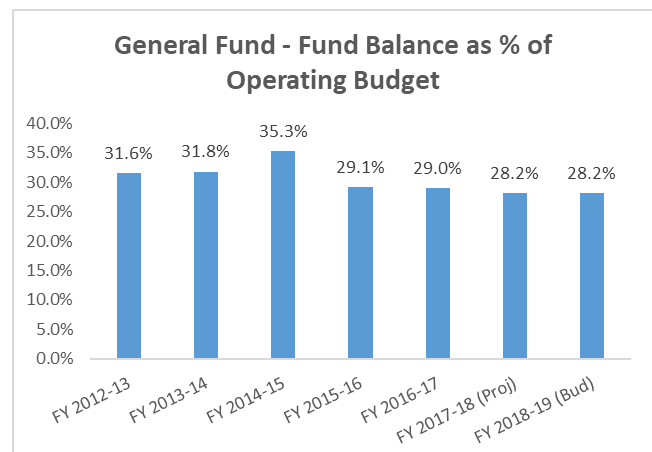
The budget for all funds is \$200,791,654, including a General Fund budget of \$89,007,085. This represents an overall total budgetary increase of 8.98% and a General Fund increase of 6.1% from the adopted FY 2017-18 operating budget. The General Fund millage rate for FY 2018-19 is 85.3 mills, representing no change for the current year's millage. A summary of all funds is included at the end of the Executive Summary section.

#### FY 2017-18 General Fund Year-End Outlook

In looking ahead to FY 2018-19, it is important to consider the projected financial operating results for FY 2017-18. The current fiscal year continues to reflect a strong local economy and a national economy that continues to show healthy momentum with faster growth, low unemployment, record number of job openings and a stock market near all-time highs. The City's major operating and special revenue funds are exceeding revenue expectations with expenditures well within the budget parameters, including the General Fund.

General Fund Projection (April 2018)	
FY 17/18 Beginning Balance	24,933,991
Projected FY 17/18 Revenues	85,845,090
Projected FY 17/18 Expenditures	(86,589,013)
Projected FY 17/18 Surplus (Deficit)	(743,923)
Projected FY 17/18 Ending Balance	24,190,068
20% Reserve Requirement	17,182,669
Amount Above/(Below) Requirement	7,007,398

The original FY 2017-18 General Fund budget was balanced with budgeted revenues equaling budgeted expenditures. The budget has since been modified by almost \$2.4 million (resulting in a fund balance appropriation) for contractual encumbrance budget rolls (\$1.30 million) and off-budget cycle appropriations for the Downtown Master Plan and Comprehensive Plan (\$600,000), increased funding for the Verdae Boulevard project (\$500,000), recognition of the 1% Pension Contribution Credit from the State (\$274,248), and revenue-driven transfers to the Capital Projects Fund for Fire Station improvements and investments in the former Viola



TIF area. The State Pension Credit, Fire Station improvements and Viola TIF items were offset by recognizing additional revenues. In the General Fund, we are projecting to complete the current year with a deficit of \$750,000 based on April 2018's revenue and expenditure projections. Given that the current amended FY 2017-18 budget contains a fund balance appropriation of \$2.4 million, this deficit represents a significant favorable variance in connection with the projected use of fund balance. The current projected deficit is higher than the projections OMB presented during the February Council retreat, driven by the additional appropriations for the items listed above. As OMB reminds us every year, it is important to note the General Fund's revenue is a projection, as the insurance business license, which is projected at \$11.25 million (as compared to FY 2016-17's adjusted actual receipt of \$11.5 million - due to an extraordinary one-time payment), will not be received until late June.

#### FY 2018-19 Budget Initiatives

My recommended budget contains funding to implement the priorities that have come out of recent Council retreats and include investing in:

- people and the equipment and technology they use to deliver municipal services
- investments in infrastructure, neighborhoods and quality-of-life initiatives
- Managing growth while reserving flexibility and capacity for future investments

This FY 2018-19 budget provides a reasoned approach to addressing these priorities and I believe, positions us well for future investments.

#### FY 2018-19 Revenues

In the General Fund, the budget contains \$88,527,020 in estimated revenues reflecting about \$4.6 million or a 5.5% increase over the FY 2017-18 budget amount of \$83.9 million. The two largest components of the increase in General Fund revenues are property taxes at \$1.7 million and license and permits at \$1.7 million. It is important to note that there are several significant revenue sources (3rd and 4th quarter franchise fees and annual insurance business license) representing about \$13 million or 15% of the General Fund budget that accrue in the final quarter of the fiscal year. In previous years, these revenue sources have proven to be extremely volatile. For this reason, the FY 2018-19 revenue budget estimate has been conservatively estimated for franchise fee and insurance revenues pending the receipt of these revenues that constitute such a significant portion of the City's General Fund budget.

General Fund Projection FY 2018-19	
FY 17/18 Beginning Balance	24,190,068
Projected FY 18/19 Revenues	88,527,020
Projected FY 18/19 Expenditures	(89,007,085)
Projected FY 18/19 Surplus (Deficit)	(480,065)
Projected FY 18/19 Ending Balance	23,710,003
20% Reserve Requirement	17,801,417
Amount Above/(Below) Requirement	5,908,586

The State legislature continues to underfund the Aid-to-Subdivision. The FY 2018-19 budget assumes a modest increase of 4.6% compared to the FY 2017-18 budget amount, but no increase over projected FY 2017-18 actual revenues. We have also assumed that the insurance business license will remain substantially similar to FY 2017-18 actual receipts. As mentioned in the previous paragraph, this revenue source represents a significant portion of General Fund revenues, is highly volatile, and is completely unforecastable due to the unavailability of trending data and its annual remittance in June of each year.

Tourism related funds consisting of Local Accommodations, State Accommodations, and Hospitality Taxes continue to experience stellar financial performances - providing opportunities for key investments in our community. The FY 2018-19 budget continues the advances initiated in the FY 2017-18 budget with

investments in the arts, destination marketing, and our iconic parks with funding coming from healthy increases in revenue growth combined with some strategic uses of accumulated reserves.

The budget does contain fee increases in the areas of Wastewater and Stormwater. Those fee adjustments are discussed in greater detail in the Executive Summary section.

### FY 2018-19 Initiatives

The development of the budget was impacted by several factors:

- *Personnel Compensation:* The budget includes a pool for a merit increase for employees effective with the pay period beginning October 6, 2018 to remain market competitive and to retain a quality workforce. The total cost of this adjustment for all funds is about \$1,060,000 for FY 2018-19 (\$1,412,000 annually) with approximately \$830,000 (\$1,100,000 annually) attributable to the General Fund. To pay for a portion of this adjustment, the City is continuing the 2.25% vacancy factor across all funds. Based on the payroll trends experienced in the current year's budget, we believe this vacancy factor is achievable. This vacancy factor is the result of leave payouts upon terminations and retirements and the use of temporary personnel services during vacancies. The merit increase will not be implemented until October when the results from FY 2017-18 are completed and affirm our financial projections.

The Greenville Police and Fire Departments have implemented hybrid step/merit pay plans in the prior years. Both hybrid step/merit pay plans for non-exempt ranks provide for annual movements through the pay ranges to the mid-point (market rate). The step increases range from 4% in the early years of service and decline in the later years of service to 3.8%, 3.5% and 2%. Public safety exempt ranks are subject to City's merit increase rules. Funding for the hybrid step/merit pay plans is included in the merit pool figures cited above.

- *Health Insurance:* The City's experience with transitioning to the self-funded health insurance model in January 2014 has been highly successful. Since 2014, employee premium increases have ranged from 0% to 2% while employer contributions have ranged from 0% to 4.6%. During this period, the City has adequately funded the necessary reserves in connection with a self-funded plan, as well as providing an employee premium holiday in 2016 and two in 2017. The adopted FY 2018-19 budget includes funding (7.5% of employer premiums) for a rate increase in January 2019, should such an increase be required to fund actual and projected claims estimates. Claims experience in calendar year 2018, as measured by premium revenues collected from the employer/employee to pay for claims, is the tightest since the City transitioned to self-funded insurance in 2014. Final rate setting for the 2019 calendar year will not occur until October 2018; however, based on the calendar year claims experience, implementation of the budgeted premium rate adjustments will likely occur. No employer or employee rate increase was implemented in FY 2017-18.
- *Additional Positions:* Several additional positions are funded in the FY 2018-19 budget including 11 in the General Fund as follows: Administrative Assistant II (Fire Department), two Sergeants (Police Entertainment District Unit), and eight Police Officers (Police Entertainment District Unit). In the Enterprise Funds, two Parking positions (Parking Maintenance Specialist and Administrative Assistant II) are included.
- *Investments in Infrastructure, Neighborhoods and Quality-of-Life:* The challenge of managing growth in the community while maintaining the lauded quality-of-life that Greenville is known for requires consistent investment in public infrastructure and neighborhoods. New initiatives in the FY 2018-19 budget to address traffic control include internally-illuminated street signs, rubber

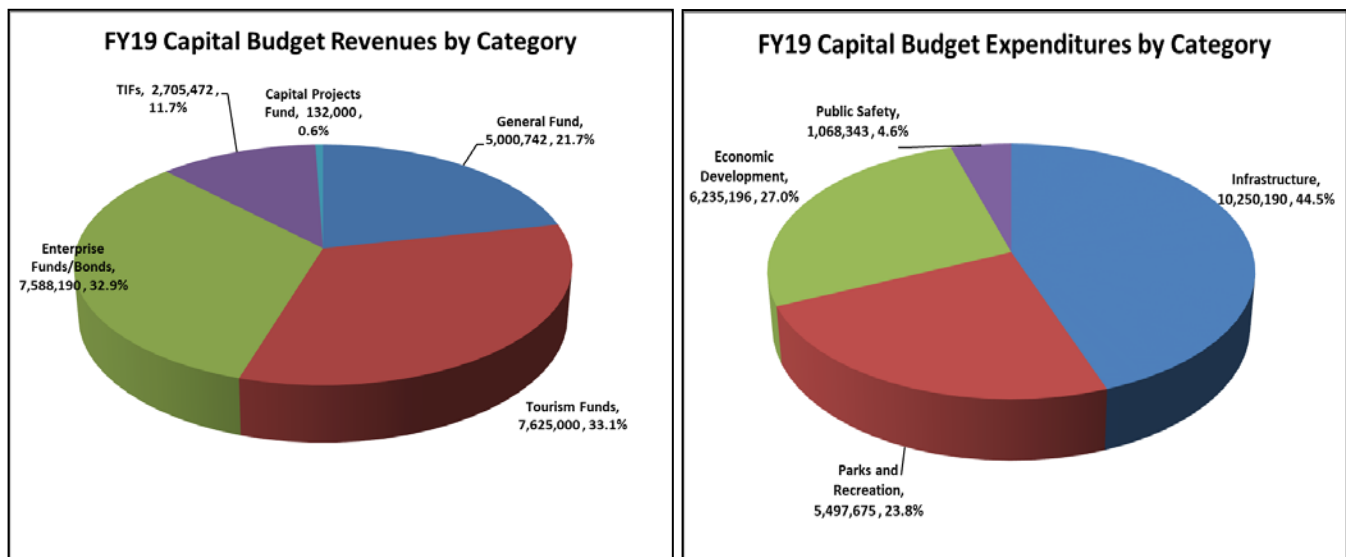
speed humps and an on-call contractor to address street light outages. The CIP includes over \$5 million in continued, direct investment in streets, sidewalks, trails and intersection safety improvements. Over \$7.5 million has been allocated for rehabilitation of the City's stormwater and wastewater systems. An additional \$2.9 million is being invested in Parks & Recreation projects throughout the City. These are mostly investments in improving the conditions of existing neighborhoods within the City, rather than expansion or growth.

### Capital Equipment Investments

The FY 2018-19 budget continues the rolling stock and technology capital replacement program that was curtailed during the Great Recession. The replacement program was resurrected commencing in 2012/2013 to the point that the City is now back on track to replacing rolling stock at appropriate times in the assets' life cycle. The FY 2018-19 budget includes \$4.25 million in vehicle/equipment replacements across all funds, as well as almost \$350,000 for new vehicles for the new Police Entertainment District Unit. The budget also includes approximately \$930,000 for investment in technology and software, including new Fleet Management software, a new Point-of-Sale system for the Zoo, and normally scheduled replacement of computers and Police Mobile Data Terminals. Additional information regarding Capital Equipment Investments can be found on Page D-16 and on the individual department budget pages.

### Capital Improvement Plan

The five year Capital Improvement Plan contains \$23.05 million in funding for FY 2018-19. The Tourism-related funds (Hospitality Tax, Local Accommodations Tax and Sunday Alcohol Permits) at \$7.625 million represent the largest funding source, followed by the Enterprise Funds at \$7.59 million. Infrastructure (roads and bridges, streetscapes, wastewater, Stormwater and parking) represent that largest uses (\$10.25 million), followed by \$6.2 million in Economic Development projects. Nearly \$5.5 million is also being invested in Parks & Recreation related projects, including significant investments in greenways and trails.



Year in and year out, a common theme expressed by City Council is the critical nature of making strategic capital investments in our community's assets. I believe that the recommended Capital Budget reflects those Council priorities.



FY 2018-19 and Beyond

While no immediate action needs to be taken, the City Council should be cognizant of several issues that may affect the City's financial position in future years.

- Legislative Changes to Revenue Structure: During the current session of the SC General Assembly, staff has monitored legislation that would negatively impact business licenses, property tax assessments, and long-term debt financing. While we believe no bills will pass this year, we should anticipate future legislation that impacts our ability to manage our own affairs.
- Pension Costs: Beginning in FY 2017-18, the City's employer contribution for the Police and General Employee retirement systems increased by 2%, and a 1% increase is scheduled each year through FY 2022-23, for a total aggregate increase of 7% compared to the FY 2016-17 level. The City received a credit for 1% of the required contribution in the State's FY 2017-18 budget, but that funding is not recurring in nature and represents a risk that the City may not receive the credit in future years. The City's FY 2018-19 budget was developed on the assumption that the City would not receive the 1% credit in the coming year, as the State has not finalized their budget process at the time of our budget adoption. By the time the mandated employer contribution increases are fully realized in FY 2022-23, the City's costs will have increased by over \$3.9 million per year compared to FY 2016-17, assuming a normal 3% annual payroll growth. In addition to the State's required pension contribution increases, City Council took action in FY 2016-17 increasing the employer and employee contributions for the City's Firefighter Pension Fund. The City's contribution will increase by a total of 3.638% by October 2020. The estimated impact to the City is approximately \$425,000 per year compared to FY 2016-17, assuming a normal 3% annual payroll growth.
- Fuel Costs: The City's fleet of vehicles and equipment consumes approximately 500,000 gallons of fuel per year, not including another 230,000 consumed by Greenlink Transit vehicles. The City's weighted average price ("WAP") of fuel in FY 2015-16 was \$1.66. In FY 2016-17 it was \$1.77, an increase of 6.6%. Through April 2018, the WAP for FY 2017-18 is \$2.11, an increase of 19.2% over FY 2016-17 and 27.1% over FY 2015-16. As a result, the City's budgeted fuel expenditures increased by over \$375,000 in the FY 2018-19 budget (including Transit). Escalating and/or unstable fuel prices will continue to be a risk for the foreseeable future when it comes to developing the annual operating budget. In the years in which the City experienced lower fuel costs, those savings were invested in City operations and contributed to higher fund balance levels. Unfortunately, budgeting and spending for higher fuel costs deflect from those investments and negatively impact additions to fund balance.
- Economic Indicators: The City continues to benefit from a healthy local economy and a very healthy expanding national economy. The local unemployment rate of 3.7% (March 2018) was lower than the State (4.4%) and National (4.1%) rates. Locally-collected business license revenues, which account for 20% of the General Fund budget, are tracking 4.4% higher than the same time period in FY 2017-18. Building permit revenue, however, is trending down significantly compared to last year. Permit revenues through April 2018 are about 20% lower than they were in April 2017. This is partially due to the record high level of permitting activity that occurred during FY 2016-17, but the FY 2018-19 budget assumes only about 1% growth in those revenues.
- Boulders: As referenced throughout the CIP and Budget development processes, there are "boulders", or large unfunded projects looming on the horizon that the City must plan and prepare for. Some of the identified boulders include: repairs to City Hall, Public Safety administration space, additional funding for Affordable Housing initiatives, Stone Avenue Fire Station replacement, Cleveland Park Master Plan implementation, West End parking, Spring Street Garage Expansion, Village of West Greenville parking, Public Safety radio replacements, and a

new GTA Maintenance Facility. These items, and several others not listed, could influence the City's budget in the near and long term and are not currently addressed in this document or the CIP.

#### Conclusion

A healthy and expansionary local economy provides the City with the resources to continue the accelerated level of investments begun several years ago in our people, provide additional personnel to address backlogs in the delivery of quality municipal services, and reinvest in infrastructure and equipment. Challenges exist in planning and preparing for the future of a growing City, but I am confident that City's staff, Council's leadership and our finances are in good shape and strategically positioned for success.

Sincerely,

A handwritten signature in black ink, appearing to read "John F. Castile".

John F. Castile, City Manager

REVISED 5/14/2018

Ordinance No. 2018-35

## AN ORDINANCE

TO PROVIDE FOR THE ADOPTION OF A CITY OPERATING BUDGET, ITS EXECUTION AND EFFECT, FOR THE FISCAL PERIOD JULY 1, 2018 THROUGH JUNE 30, 2019, AND DECLARING CERTAIN TAX INCREMENT FINANCING REVENUES NET OF DEBT SERVICE PAYMENTS SURPLUS

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GREENVILLE, SOUTH CAROLINA,

Section 1. In accordance with Section 2-196 of the Code of Ordinances of the City of Greenville, South Carolina, there is hereby adopted for the fiscal period July 1, 2018, to June 30, 2019, an operating budget for the City of Greenville, South Carolina, based on budget estimates of various funds as prepared by the City Manager and incorporated into the FY 2018-19 operating budget document, and as modified by the schedule listed in Section 2, below.

Section 2. The total revenues and expenditures for the fiscal period are estimated as follows:

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Fund Balance Accumulated (Appropriated)</u>
General Fund	\$88,527,020	\$89,007,085	(\$480,065)
<b><i>Internal Service Funds</i></b>			
Health Benefits	\$14,391,254	\$14,391,254	\$0
Risk Management	\$3,477,071	\$3,477,071	\$0
Fleet Services	\$3,911,317	\$4,047,381	(\$136,064)
<b><i>Special Revenue Funds</i></b>			
Community Development	\$777,530	\$777,530	\$0
HOME Program	\$307,552	\$307,552	\$0
HOPWA Program	\$475,984	\$475,984	\$0
Hospitality Tax	\$11,782,671	\$13,325,923	(\$1,543,252)
Sunday Alcohol Permits	\$402,918	\$545,000	(\$142,082)
State Accommodations Tax	\$2,764,048	\$3,038,166	(\$274,118)
Local Accommodations Tax	\$4,252,447	\$4,697,299	(\$444,852)
Admissions Tax	\$30,162	\$185,000	(\$154,838)
Victim Witness	\$126,310	\$126,310	\$0
Utility Undergrounding	\$1,068,617	\$1,068,617	\$0
Solid Waste	\$6,227,598	\$6,655,463	(\$427,865)
Transit	\$5,808,868	\$5,808,868	\$0
Event Management	\$915,531	\$915,531	\$0
<b><i>Enterprise Funds</i></b>			
TD Convention Center	\$8,694,961	\$8,694,961	\$0
Wastewater	\$8,248,479	\$8,203,621	\$44,858
Stormwater Management	\$6,015,869	\$8,296,524	(\$2,280,655)
Greenville Zoo	\$3,187,964	\$3,333,445	(\$145,481)
Parking	\$9,832,966	\$8,807,654	\$1,025,312

REVISED 5/14/2018

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<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Fund Balance Accumulated (Appropriated)</u>
<b><i>Debt Service Funds</i></b>			
Downtown Infrastructure	\$10,731,573	\$10,731,573	\$0
West End Tax Increment	\$3,873,842	\$3,873,842	\$0
Total (Memorandum Only)	\$195,832,552	\$200,791,654	(\$4,959,102)

- Section 3. Within each fund, the City Manager shall have the authority to transfer appropriated funds within any of the designated expenditure categories, and such transfers shall be entered on the books of account of the City. Within each fund, the City Manager also shall have the authority to transfer funds across departmental accounts. ~~to implement salary adjustments and staff reorganization.~~ The City Manager is authorized to implement salary adjustments, staff reorganization, approve job titles, pay grades, establish evaluation points, and make salary adjustments upon the recommendation of the Human Resources Director and within the amounts appropriated in this budget.
- Section 4. A bound copy of the budget document containing detailed schedules which support the appropriations set forth in Section 2, above, shall be attested by the City Clerk and maintained as an official record in the offices of the City Manager, the Director of Management and Budget, and the City Clerk.
- Section 5. The sums appropriated and set forth in the detailed schedules for personnel services shall be paid in accordance with the current pay plan, or as shown in the budget for those positions not classified under the pay plan.
- Section 6. All sums received by the City of Greenville from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting disbursements from the General Fund, as described in Section 2, above.
- Section 7. Any unexpended encumbrances remaining after the conclusion of the fiscal year ending June 30, 2018 shall be re-appropriated in the fiscal year beginning July 1, 2018.
- Section 8. The City Manager is authorized to inform the County Tax Collector, or such other officer of the County as may be appropriate, to levy such ad valorem millage as will be reasonable and appropriate to raise the ad valorem revenue reflected in the approved budget, provided such millage does not exceed the current rate.
- Section 9. For all items designated "City Council Reserve" in the bound budget document, expenditures shall only be incurred after a resolution of City Council approves such expenditures.
- Section 10. For the fiscal period July 1, 2018 to June 30, 2019 and subject to the inter-governmental agreements in place with the School District of Greenville County and the County of Greenville, the gross collections of tax increment revenues for the Central Business District and the West End District, less the payments of principal and interest due on the outstanding tax increment bonds, are declared surplus for purposes of Title 31, Chapter 6 of the South Carolina Code of Laws.



REVISED 5/14/2018

Ordinance No. 2018 -35

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Section 11. This Ordinance shall become effective on July 1, 2018.

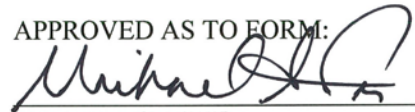
DONE, RATIFIED AND PASSED THIS THE 14 DAY OF MAY, 2018.

  
\_\_\_\_\_  
MAYOR

ATTEST:

  
\_\_\_\_\_  
CITY CLERK

APPROVED AS TO FORM:

  
\_\_\_\_\_  
CITY ATTORNEY

REVIEWED:

  
\_\_\_\_\_  
CITY MANAGER



# EXECUTIVE SUMMARY

The expenditure budget for all funds is \$200,791,654 including a General Fund budget of \$89,007,085. This represents an overall budgetary increase of 8.9% and a General Fund increase of 5.6% from the adopted FY 2017-18 operating budget. A summary of all funds outlining the changes is included at the end of the Executive Summary section.

## GENERAL FUND

The General Fund accounts for the revenues and expenditures necessary to carry out basic governmental activities of the City such as police patrol, fire protection, recreation, and legal and administrative services. All financial transactions not accounted for in other funds are recorded in the General Fund.

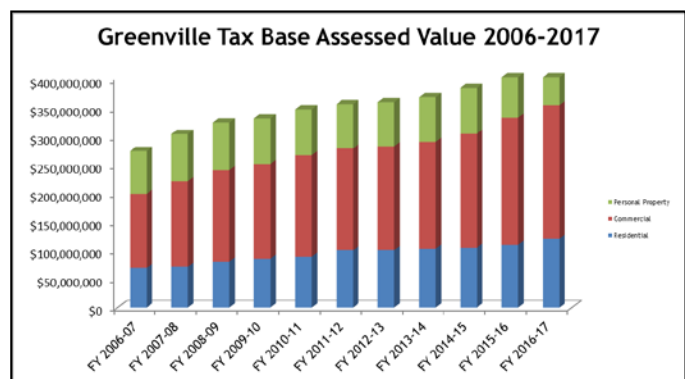
### General Fund Revenues

General Fund recurring revenues in FY 2018-19 are projected to be 5.5% more than the FY 2017-18 adopted budget. This increase is primarily attributable to the conservative budget estimate contained in the FY 2017-18 budget. FY 2018-19 budgeted revenues of \$88.5 million are about 3.1% higher than the FY 2017-18 year-end estimate (see below).

GENERAL FUND REVENUES	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Forecast	2018-19 Budget
Taxes	\$ 34,660,211	36,281,987	37,187,227	37,786,537	38,889,086
Licenses and Permits	35,026,250	36,838,916	36,071,620	36,767,058	37,778,503
Intergovernmental	2,537,337	4,865,900	3,031,900	3,393,266	3,084,026
Fees and Charges	1,112,919	1,129,224	1,033,709	973,442	990,629
Fines and Costs	242,521	211,117	198,526	190,295	194,100
Other Revenue	1,119,443	1,921,171	1,230,172	1,578,525	1,397,837
Other Sources/Transfers	4,645,929	4,668,150	5,142,913	5,155,967	6,192,839
<b>TOTAL GEN. FUND REVENUES</b>	<b>\$ 79,344,610</b>	<b>\$ 85,916,465</b>	<b>\$ 83,896,067</b>	<b>\$ 85,845,090</b>	<b>\$ 88,527,020</b>

Property taxes comprise 44.0% of all General Fund revenues (excluding fund balance appropriated) and represent the City's largest revenue source. The tax levy on a particular piece of property is determined by market value, assessment ratio, and millage rate. Market value is determined by the Greenville County Assessor's Office using a variety of factors such as size, condition, location, and recent selling prices of comparable properties. The assessment ratio is a percentage, which is multiplied by the appraised market value of a property to determine the assessed value.

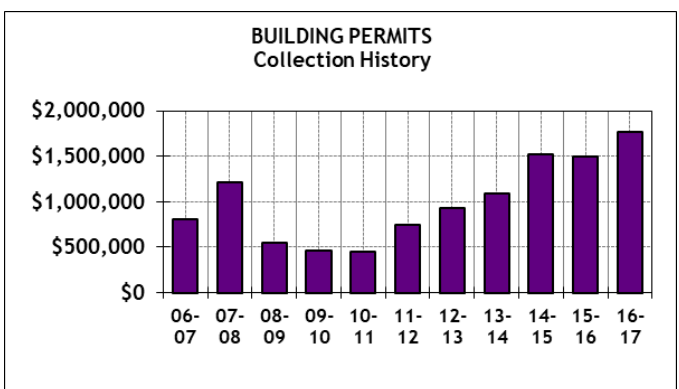
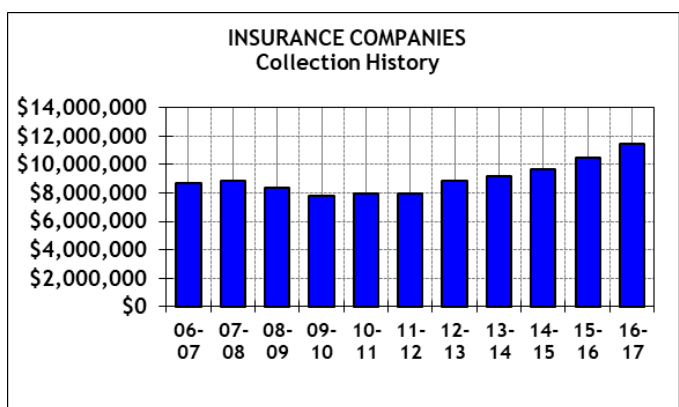
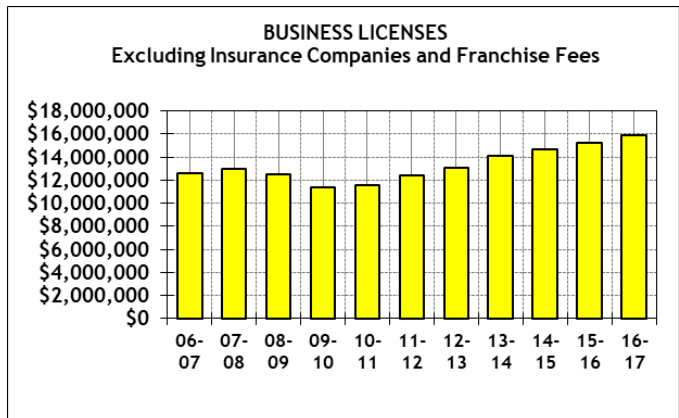
Owner-occupied residences are assessed at 4%, commercial properties and motor vehicles at 6%, personal property at 10%, and industrial and utilities at 10.5%. The estimate for FY 2018-19 is \$38,889,086 based on recent real property reassessments. This is 4.6% more than the FY 2017-18 property tax budget of \$37,187,227, which was conservatively estimated.



Licenses and Permits represent the second largest revenue source for the City, comprising approximately 42.7% of all General Fund revenues (excluding fund balance appropriated). The most significant source is the business license tax, which is levied based upon each \$1,000 of gross receipts, sales, or premiums of business conducted within the corporate limits of the City during the preceding calendar year. The projection of \$17,097,915 in business license receipts (excluding insurance companies and telecommunications) is 5.7% higher than the FY 2017-18 adopted budget of \$16,169,555. Business licenses are among the most economically sensitive revenues. As the economy develops momentum, current year-to-date collections indicate that this revenue source is improving along with economic conditions.

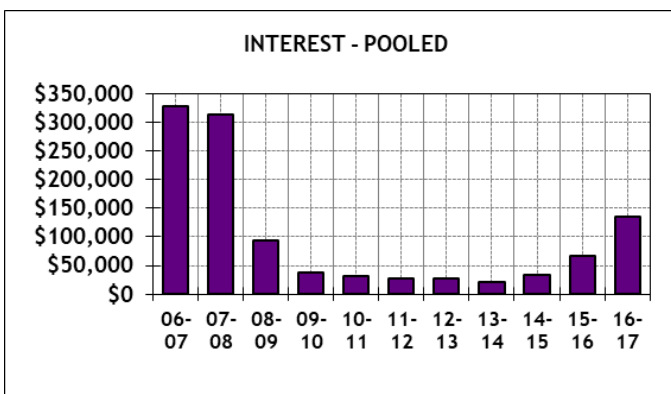
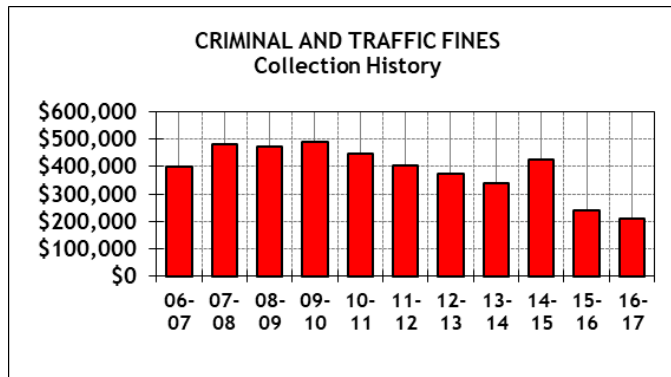
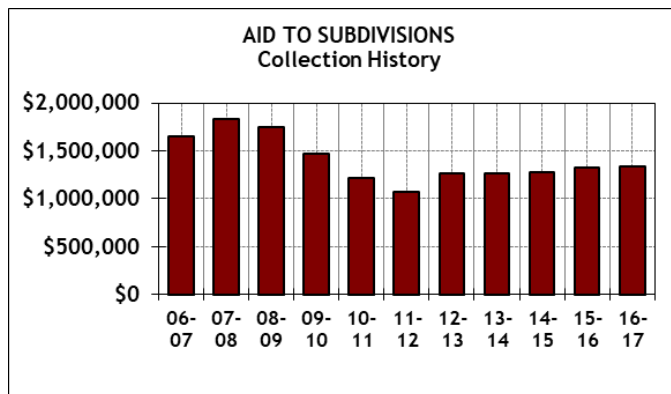
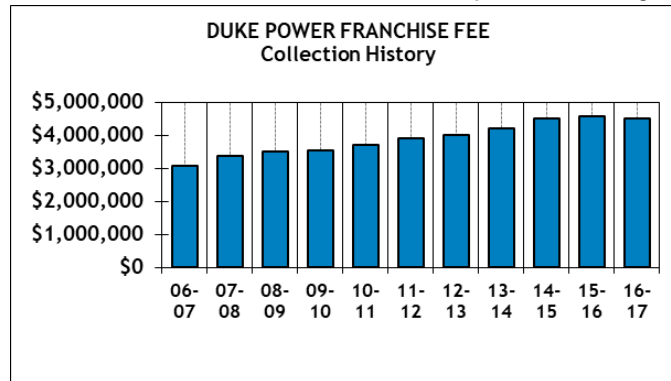
Under the licenses and permits category, the City will also receive an estimated \$11,521,739 in revenue from businesses which generate health, life, and fire insurance premiums within the City. The revenue, which is based on a rate of .75% of gross premiums for life and health insurance, and 2.75% of gross premiums for fire insurance premiums, is collected on the City's behalf by the Municipal Association of South Carolina. The projection recognizes a 9.3% increase from the FY 2017-18 adopted budget of \$10,538,006. These revenues are not received until after the budget is adopted, making accurate projections difficult. In addition, the Municipal Association collects a telecommunications business license on behalf of the City. The City will receive an estimated \$705,601, an increase of \$97,411, or 16.0%, from the FY 2017-18 adopted budget of \$608,190. This is consistent with recent collection trends and also reflects the end of an agreement with AT&T to refund a tax overpayment due to their calculation errors.

Non-business permits, which include building and other permits, are collected from new construction and renovation projects. Non-business permits have a revenue estimate of \$2,208,301. This recognizes an increase of 1.1% from the FY 2017-18 adopted budget of \$2,183,637. This is consistent with current permit activity and anticipated construction projects in the next fiscal year. FY 2017-18 projected revenues of \$2,165,879 reflect a slowdown in building permit activity compared to FY 2016-17 actual revenue.





Other revenues in the licenses and permits category include franchise fees for electric, gas, and cable television. The rate structure is based upon a certain percentage of gross receipts in each case, and the basis of each forecast is trend analysis along with current market conditions. Projected revenues from all franchise fees are \$6,244,947, and includes \$4,274,468 for Duke Energy collections. This represents an anticipated decrease of \$327,285, or -5.0%, from the FY 2017-18 adopted budget of \$6,572,232. The primary reason for the flat growth is reduced Duke Energy revenues.



from the FY 2017-18 figure of \$195,610. The -2.1% decrease is being driven by current year collections. It is important to note that this reduction is largely offset by a reduction in detention costs.

**Intergovernmental Revenue** includes grants and allocations from County, State, and Federal governments. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest source is Aid-to-Subdivisions, distributed quarterly from the Local Government Fund and funded by a transfer of 4.5% of State General Fund revenues.

Counties receive 83.28% and municipalities 16.72% of the distribution. The revenue forecast from Aid-to-Subdivisions is expected to increase to \$1,337,668 for FY 2018-19. In addition to receiving State Aid-to-Subdivisions, the City also receives an annual reimbursement in the amount of \$857,044 for the City's granted exemption of the Merchant's Inventory Tax from property taxation. This amount is based on the value of the City's merchant inventory when the value was frozen in 1987 and the tax was eliminated from the ad valorem process. Other Intergovernmental revenues include \$311,470 for County Road Improvements and \$577,844 for County Recreation District fees.

**Fees and Charges** in the General Fund include plan reviews, alarm fees, fire protection fees, and various recreation fees. In FY 2018-19, revenues from these sources are estimated at \$990,629, a decrease of -4.2% from the FY 2017-18 adopted budget of \$1,033,709. Fees are based on a fixed dollar rate, and the revenue forecast for these sources is based on historical trends.

**Fines and Forfeitures** consist of fines imposed and collected by the Municipal Court for misdemeanor crimes, moving traffic violations, and court costs. The forecast of \$191,585 is a decrease of \$4,025

**Other revenues** include the sale of surplus equipment, external reimbursements, and interest earnings. In FY 2018-19, revenues from these sources are estimated to be \$1,397,837, an increase of 13.6% from the FY 2017-18 adopted budget. The City is forecasting interest earnings of \$193,800 based on trend analysis.

**Other sources and transfers** consist of interfund transfers and debt proceeds from planned capital leases. Interfund transfers are set up to transfer funds based on statutory requirement or to recover indirect costs rendered on the fund's behalf by the General Fund.

Additional background information on General Fund revenue sources may be found under the "Principal Revenue Sources" section in the Introduction following this budget overview.

### General Fund Expenditures

A summary of General Fund expenditures for FY 2018-19 is shown in the following table along with the increase or decrease from the adopted FY 2017-18 operating budget. Total expected expenditures for FY 2018-19 are above budgeted expenditures for FY 2017-18 by 6.1%.

GENERAL FUND EXPENDITURES	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)
Legislative and Administrative \$	3,673,109	3,794,514	3,933,412	4,180,506	247,094
Non-Departmental	1,907,970	2,422,432	2,816,287	2,719,967	(96,320)
Public Information and Events	916,919	964,451	1,085,657	1,154,370	68,713
Economic and Community Dev.	2,682,593	2,919,713	3,392,089	3,664,513	272,424
Human Resources	1,299,997	1,323,468	1,543,900	1,636,864	92,964
Office of Management and Budget	4,774,324	4,841,451	4,982,588	5,932,958	950,370
Police Department	20,567,247	22,154,989	22,623,155	26,008,868	3,385,713
Fire Department	11,975,910	13,007,627	14,376,929	14,735,467	358,538
Public Works Department	8,418,477	9,042,236	9,992,525	10,351,762	359,237
Parks and Recreation	7,058,898	7,552,538	8,733,793	8,748,763	14,970
<b>SUBTOTAL, GEN FUND EXPEND \$</b>	<b>63,275,444</b>	<b>68,023,419</b>	<b>73,480,335</b>	<b>79,134,038</b>	<b>5,653,703</b>
Transfers \$	18,400,918	14,198,474	8,250,094	7,871,160	(378,934)
Debt Service	1,691,718	1,619,507	2,165,638	2,001,887	(163,751)
<b>TOTAL GEN. FUND EXPEND. \$</b>	<b>83,368,080</b>	<b>83,841,400</b>	<b>83,896,067</b>	<b>89,007,085</b>	<b>5,111,018</b>
Fund Balance					
Accumulated/(Appropriated) \$	(4,023,470)	2,075,065	0	(480,065)	

## Funding Highlights

### General

- Builds a budget that:
  - 1) Invests in people to attract and retain a quality workforce.
  - 2) Reinvests in the City's existing equipment and infrastructure.
  - 3) Makes targeted investments to provide Greenville a better future.

Personnel Changes

- A compensation pool for a merit adjustment is included to maintain the City's competitive position in recruiting and retaining employees. The merit adjustments will be primarily paid for with a vacancy factor across all funds.
- Thirteen (13) new permanent positions are created in the budget (11 in General Fund, 2 in Parking). The budget reflects the addition of the 10 new Police positions for the new Downtown Entertainment District Unit, as well as a net reduction of 5 positions in Solid Waste due to the final phase of implementing the Automated Side Loader program.
- Provides capacity for a potential increase in health insurance premiums for employees in January 2019. The City has moved to self-insurance and pool options to minimize cost increases.

## Departmental Highlights

City Manager

- The *Non-Departmental* budget includes a \$2,779,308 transfer to the Solid Waste Fund, a \$761,302 contribution to the City's post-employment medical benefits liability, \$569,670 for annexation agreements, \$364,889 for Verdae Public Improvements, and a total of \$861,872 related to contributions for Greenlink service.
- In the *General Debt Service* budget, the projected annual debt service payments are \$2,001,886.

Human Resources

- The Human Resources budget includes \$35,000 for an updated Job evaluation system, and an increase of \$61,107 for professional services in the Occupational Health division.

Economic & Community Development

- The Economic & Community Development budget includes \$18,500 for additional temporary staff services, \$33,750 for vehicle replacement, and \$12,300 for ongoing maintenance of the City's Public Art collection.

Police Department

- The Police Department budget includes 10 new positions for the new Downtown Entertainment District Unit (EDU) and the associated vehicles and equipment, totaling \$1,102,185. Other enhancements include an additional \$600,000 for overtime costs, reflecting continued demands for service, as well as additional funding for the "Cops on the Court" program, additional Public Affairs expenditures, and additional dispatch training. Funding is also allocated to replace the City's dispatch consoles over the next two years.

Fire Department

- The Fire Department budget includes \$563,177 for replacement of a Fire Apparatus and light duty vehicles, the addition of an Administrative Assistant II position, funding for replacement rescue equipment and SCBA test bench, and \$159,792 for the final year of a three-year Personal Protective Equipment (PPE) replacement program.

Public Works

- Budget includes \$759,690 for vehicle replacements, \$75,000 in funding for a City facilities assessment, \$25,000 for an on-call street lighting contractor, \$75,000 for rubber speed humps, \$25,000 for internally-illuminated street signs, and \$50,000 for right-of-way acquisition services.

**Parks and Recreation**

- The Parks & Recreation budget includes \$517,500 for vehicle replacements, \$40,000 to replace furniture at Tate Plaza, \$75,000 for renovations to downtown restrooms, a continuation of \$25,000 in funding for the Green Ribbon Advisory Committee (GRAC) and a total of \$58,000 for additional temporary and seasonal personnel.

**Internal Service Funds**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. The City has established Internal Service Funds for health benefits, fleet services and risk management. Detailed operating statements for each of the Internal Service Funds are presented in the Internal Service Funds section of the budget.

**Health Benefits**

The Health Benefits Fund accounts for all financial activities of the City's health, dental, life, disability, and pharmacy programs. The Health Benefits Fund was established in January 2014 when the City converted to a self-insured model from a fully-insured model.

**Risk Management**

The Risk Management Fund accounts for all financial activities related to workers' compensation, automobile liability, general liability, public officials' liability, law enforcement liability, and automobile physical damage. The City self-funds all workers' compensation losses up to \$550,000 per occurrence for public safety and \$400,000 per occurrence for all other employees. In addition, the City maintains a self-insured retention of \$100,000 for automobile liability, general liability, law enforcement liability, and public officials' liability. Program expenses and reserve requirements are allocated to the operating agencies. The FY 2018-19 expense budget is \$3,477,071, an increase of 4.3% from FY 2017-18. The increased expenditures reflect a trend of greater frequency and severity of claims that are experienced by the City.

**Fleet Services**

The Fleet Services Fund is used to account for the maintenance of the City's rolling stock. Costs related to repairs, parts and fuel are charged back to the departments that use those products and services. The goal is to encourage more economical use of the City's vehicles to promote fuel conservation and to provide a total cost of operating a department. In FY 2018-19, the expense budget is \$4,047,381, an increase of 8.1% from the FY 2017-18 budget. The FY 2018-19 budget reflects increases in fuel, parts and outside repair expenses, as well as funding for new Fleet Management software.

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specific purposes. Annual budgets are established for the following special revenue funds: Community Development, HOME Program, HOPWA Program, Hospitality Tax, Sunday Alcohol Permits, State Accommodations Tax, Local Accommodations Tax, Admissions Tax, Victim Witness, and Utility Undergrounding. Beginning in FY 2018-19, the Solid Waste, Event Management and Transit funds will be classified as Special Revenue Funds rather than Enterprise Funds.

**Community Development**

The Community Development Fund is used to record receipts and expenditures of Community Development Block Grant funds, which are used to fund improvements and activities in low to moderate-income neighborhoods. The budget for FY 2018-19 is \$777,530.

**HOME Program**

The HOME Program Fund is used to record financial activities related to the HOME Program grant. This federal program aims to expand the supply of decent affordable housing for low-income citizens. The budget for FY 2018-19 is \$307,552.

**HOPWA**

The Housing Opportunities for Persons with AIDS (HOPWA) program provides housing assistance to persons with HIV/AIDS. This program is administered through a contract with the State of South Carolina. The budget for FY 2018-19 is \$475,984.

**Hospitality Tax**

The City has a 2% local hospitality tax on prepared meals and beverages in the City, and the proceeds are used for tourist-related improvements and facilities as required by State law. Hospitality Tax revenue is estimated to be \$11,782,671, an increase of \$781,688 or 7.1% from the FY 2017-18 Adopted Budget. The FY 2018-19 estimate is based on current collections in FY 2017-18. The FY 2018-19 budget provides \$560,000 in continued funding for Tourism marketing and promotion; \$5,050,000 for capital projects; a transfer of \$4,177,536 to the General Fund; \$2,353,252 for debt service; a transfer of \$711,778 to the TD Convention Center; and \$462,157 to the Zoo Enterprise Fund.

**Sunday Alcohol Permits**

Since a favorable 1999 referendum vote, permits have been issued by the State for the sale of alcoholic beverages on Sunday. Proceeds from these permits are disbursed to the City. The revenue may be used only for certain purposes, including tourism-related capital improvements and festivals having a demonstrable impact on tourism. The revenue estimate of \$402,918 for FY 2018-19 is based on the issuance of 134 annual permits at \$3,000 each. Expenditures in FY 2018-19 include \$175,000 for the TD Convention Center, \$120,000 transfer to the General Fund for Tourism-related projects, and \$250,000 for capital projects.

**State Accommodations Tax**

The State Accommodations Tax Fund is used to record the allocations of a 2% tax imposed on all accommodations by the State. Revenue collected from the tax is divided among localities based on the amount of revenue generated within each jurisdiction. The proceeds must be spent for tourism promotion and related expenditures. State Accommodations Tax revenue is estimated to be \$2,751,048, an increase of \$335,407, or 13.9% from the FY 2017-18 Adopted Budget. The FY 2018-19 budget estimate is based on current collections.

The budget includes a transfer of \$161,302 to the General Fund and \$817,814 to VisitGreenvilleSC for tourism promotion as required by State law. Of the remaining discretionary amount, \$50,000 is set aside per the City's Grant-in-Aid policy, and \$2,009,050 is provided for tourism-related expenditures.

**Local Accommodations Tax**

The Local Accommodations Tax represents a 3% levy that is collected from accommodation facilities located within the locality's jurisdiction. Of this amount, 2.3% of the fee is for debt service payments for the Bon Secours Wellness Arena and other tourism-related expenditures, and the remaining 0.7% is dedicated to VisitGreenvilleSC for tourism promotion. Local Accommodations Tax revenue is estimated to be \$4,252,438, an increase of \$330,669, or 8.4%, from the FY 2017-18 Adopted Budget. The FY 2018-19 budget estimate is based on current collections. Based on these estimates, the FY 2018-19 Budget allocates the revenue as follows: \$1,239,911 to the Bon Secours Wellness Arena; \$952,788 to VisitGreenvilleSC; \$1,175,000 to the TD Convention Center Fund for capital projects and furnishing, fixtures, and equipment; \$790,000 for other capital projects; and \$114,600 to the General Fund for collection costs and other tourism-related expenditures.

**Admissions Tax**

The Tourism Infrastructure Admissions Tax Act allows 50% of the State Admissions Tax to be directed to qualified tourism establishments for the purpose of public infrastructure improvements. Of this amount, half is directed to the municipality where the facility is located and half is placed in a special fund to be distributed based on an application made by the local government. The City has one qualifying facility - Fluor Field. The revenue estimate for FY 2018-19 is \$30,162, and the FY 2018-19 expenditure budget includes \$185,000 in funding for capital projects.

**Victim Witness**

The Victim Witness Fund is used to record receipts from special court revenues and incur expenditures related to the victim assistance program. The FY 2018-19 revenue estimate is \$126,310 based on current year collections and includes a \$91,110 General Fund transfer to maintain services. FY 2018-19 budgeted expenditures are \$126,310 and are related to two victim witness advocates.

**Utility Undergrounding**

The Utility Undergrounding Fund is used to account for costs related to burying utility lines in the municipal limits. It is funded by a 1% franchise fee on Duke Energy use in the City. A match from Duke equal to 0.5% of its gross receipts subject to the franchise fee will be provided as projects get underway. The revenue estimate for FY 2018-19 is \$1,068,617.

**Event Management**

The Event Management Fund organizes, promotes, and professionally manages events that enhance tourism, economic development and community pride. The expense budget for FY 2017-18 is \$915,531. The increase in this fund is due to the City assuming operations of the annual "Ice on Main" event.

**Solid Waste**

The City accounts for solid waste collection, recycling, and maintenance of the former City landfill through this fund. Operating revenues include \$2,976,000 generated by the solid waste fee and \$161,700 provided by the sale of recyclables. The solid waste fee is currently \$16.00 per month and has not increased from the FY 2017-18 level. Operating expenses are \$6,655,463, which includes capital outlay of \$648,998 for automated collection vehicles and other equipment replacement. The fund is subsidized by a General Fund transfer of \$2,779,308.

**Transit**

Through a contract with the Greenville Transit Authority (GTA), the City provides fixed route, demand response, Mauldin/Simpsonville, CU-ICAR Shuttle, the Downtown Trolley and maintenance functions. The Transit Fund is used to record the receipt of contract revenues from GTA and to recognize expenses associated with operations. The budget for FY 2018-19 is \$5,808,868, which includes the City's local match for transit service and funding for enhanced neighborhood trolley service.

## Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of providing goods or services to the general public and other local governments on a continuing basis will be financed or recovered primarily through user charges. Annual budgets are established for TD Convention Center, Wastewater, Stormwater Management, Parking, and the Greenville Zoo.

**TD Convention Center**

An enterprise fund was established in FY 2001-02 to account for the revenues and expenses associated with the TD Convention Center. Operating revenues are projected to increase to \$6,582,655 in FY 2018-19. Projected operating expenses, capital, and debt service total \$8,694,961. To offset the operating

deficit and debt service costs, the City is transferring \$711,778 from the Hospitality Tax Fund. In addition, a \$1,175,000 transfer from the Local Accommodations Tax Fund is made for capital projects and furnishings, fixtures, and equipment replacement, as well as a \$175,000 transfer from Sunday Alcohol Permits for capital projects.

### Wastewater

The wastewater fee, which finances the wastewater operation, now includes a Rehabilitation Fee component that was instituted in FY 2017-18. The base fee is based on meter size, and the Rehabilitation Fee is based on service units. The total monthly fee ranges from \$5.83 for residential users that consume less than 3,000 gallons of water to \$1,466.77 for an 8" commercial connection. Based on historical trends and a relatively fixed number of commercial and residential units in the City, this revenue source is projected at \$5,885,479 for FY 2018-19. The Wastewater operating budget is \$2,878,208. Debt service consists of \$1,749,580 in principal and interest payments. The budget includes \$3,250,000 in capital projects (\$2.3 million of which will be debt financed) and a \$325,833 General Fund transfer for support services rendered by the General Fund.

### Stormwater Management

The stormwater fee, which is levied to support the stormwater management program, increases by 2.2% in FY 2018-19. The fee is based on impervious surface areas of residential and commercial property. Effective for 2018-19, the basic rate structure is \$42.78 per year for developed residential with an impervious area of 1,640 sq. ft. or less, \$75.12 per year for developed residential with an impervious area of greater than 1,640 sq. ft., and \$75.12 for developed commercial/industrial property for each equivalent residential unit. The FY 2018-19 operating revenue estimate of \$5,915,869 is based on a combination of the rate structure and calculated impervious area in the City. Budgeted operating expenses for FY 2018-19 are \$3,598,157. Also included is \$3,713,190 for capital projects, \$424,759 for a General Fund transfer for support services rendered by the General Fund, and \$560,418 for funding principal and interest payments associated with debt issues.

### Parking

Parking fees support the operations of the City's parking facilities. There are twelve parking garages and three parking lots providing approximately 8,000 spaces. The budget does not include a fee increase for parking. The projected parking operating revenue estimate of \$9,718,608 in FY 2018-19 is based on the number of available spaces, current monthly and daily rates, and occupancy rate estimates. Projected expenses for all parking facilities total \$8,807,654. Of those expenses, \$4,132,103 is for servicing debt, \$3,588,856 is for general parking operations, \$461,695 for the General Fund transfer for support services rendered by the General Fund, and \$625,000 is for capital improvements. This budget includes the addition of one position for Parking facility maintenance and an Administrative Assistant II, plus the associated equipment for each position.

### Greenville Zoo

The City accounts for the activities of the Greenville Zoo through an enterprise fund. The FY 2018-19 expense budget of \$3,327,091 is supported by revenues from admissions, gift and concession sales, membership fees, and a transfer from the Hospitality Tax Fund of \$462,157. The budget includes funding for a new Point of Sale system for the zoo.

## Tax Increment Funds

Tax Increment Funds are used to account for the repayment of principal and interest on bonds issued for redevelopment projects and to pay for redevelopment project costs as described in the City's adopted redevelopment plans. Funds for each redevelopment area are accounted for in their own special revenue fund.

### Downtown Infrastructure Fund

The Downtown Infrastructure Fund is a tax increment fund established in 1987 to account for redevelopment project costs in the Central Business District redevelopment area. In FY 2018-19, \$2,790,867 in debt service payments are budgeted, as well as a transfer of \$371,471 to the General Fund to support long-term maintenance of infrastructure improvements. The fund also includes \$75,000 for Main Street Tree Rehabilitation and \$51,500 for professional services. The balance of funds in the amount of \$5,788,775 are for payments to external agencies pursuant to interlocal agreements and \$1,653,960 for the Economic Development capital project account.

### West End Tax Increment

A tax increment fund was established in 1991 to account for redevelopment project costs in the West End redevelopment area. In FY 2018-19, \$270,479 in debt service payments and fiscal agent fees are budgeted. The balance of funds in the amount of \$2,626,851 are for payments to external agencies pursuant to interlocal agreements and \$976,512 for the Economic Development capital project account.

### Viola Street Tax Increment

A tax increment fund was established in 1998 to account for redevelopment project costs in the Viola Street neighborhood. This TIF district expired on June 30, 2016, and all revenues are reflected in the General Fund.

### Interlocal Agreement - Impact on Tax Increment Funds

Pursuant to an interlocal agreement between the City of Greenville, Greenville County and the Greenville County School District executed in FY 2015-16, this budget represents a different method of distribution for TIF revenues. For the Viola Street district, which expired on June 30, 2016, all FY 2018-19 revenues will be accounted for in the General Fund. For the Downtown and West End districts, the City will receive all tax revenues as in past years. The pledged debt for both districts will be paid, and net revenues will be distributed to the remaining tax districts based on their proportional millage. Additional detail on the TIF Districts can be found on pages H-3 through H-6.



# SUMMARY OF ALL FUNDS

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	Percent Change
<b><u>GENERAL FUND</u></b>					
Revenues					
Taxes	\$ 34,660,211	36,281,987	37,187,227	38,889,086	4.6%
Licenses and Permits	35,026,250	36,838,916	36,071,620	37,778,503	4.7%
Intergovernmental	2,537,337	4,865,900	3,031,900	3,084,026	1.7%
Fees and Charges	1,112,919	1,129,224	1,033,709	990,629	-4.2%
Fines and Costs	242,521	211,117	198,526	194,100	-2.2%
Other Revenue Sources	1,119,443	1,921,171	1,230,172	1,397,837	13.6%
Other Sources/Transfers	4,645,929	4,668,150	5,142,913	6,192,839	20.4%
TOTAL GENERAL FUND REVENUES	79,344,610	85,916,465	83,896,067	88,527,020	5.5%
Expenditures					
Legislative and Administrative	3,673,109	3,794,514	3,933,412	4,180,506	6.3%
Non-Departmental	1,907,970	2,422,432	2,816,287	2,743,967	-2.6%
Public Information and Events	916,919	964,451	1,085,657	1,154,371	6.3%
Economic and Community Dev.	2,682,593	2,919,713	3,392,089	3,664,513	8.0%
Human Resources	1,299,997	1,323,468	1,543,900	1,636,864	6.0%
Office of Management and Budget	4,774,324	4,841,451	4,982,588	5,908,958	18.6%
Police Department	20,567,247	22,154,989	22,623,155	26,008,868	15.0%
Fire Department	11,975,910	13,007,627	14,376,929	14,735,467	2.5%
Public Works Department	8,418,477	9,042,236	9,992,525	10,351,762	3.6%
Parks and Recreation	7,058,898	7,552,538	8,733,793	8,748,763	0.2%
Transfers	18,400,918	14,198,474	8,250,094	7,871,160	-4.6%
Debt Service	1,691,718	1,619,507	2,165,638	2,001,886	-7.6%
TOTAL GENERAL FUND EXP.	83,368,080	83,841,400	83,896,067	89,007,085	6.1%
REVENUES LESS EXPENDITURES	\$ (4,023,470)	2,075,065	0	(480,065)	
<b><u>INTERNAL SERVICE FUNDS</u></b>					
Revenues/Transfers In					
Health Benefits	\$ 11,975,166	12,098,347	14,007,815	14,391,254	2.7%
Risk Management	3,026,652	3,378,880	3,332,677	3,477,071	4.3%
Fleet Services	3,537,700	3,523,689	3,608,301	3,911,317	8.4%
TOTAL REVENUES/TRANSFERS IN	18,539,518	19,000,916	20,948,793	21,779,642	4.0%
Expenses/Transfers Out					
Health Benefits	11,595,767	10,947,269	14,007,815	14,391,254	2.7%
Risk Management	2,877,385	3,217,331	3,332,677	3,477,071	4.3%
Fleet Services	3,534,329	3,316,119	3,744,365	4,047,381	8.1%
TOTAL EXP./TRANSFERS OUT	18,007,481	17,480,719	21,084,857	21,915,706	3.9%
REVENUES LESS EXPENSES	\$ 532,037	1,520,197	(136,064)	(136,064)	

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	Percent Change
<b><u>SPECIAL REVENUE FUNDS</u></b>					
Revenues/Transfers In					
Community Development	\$ 774,829	765,091	763,685	777,530	1.8%
HOME Program	165,123	180,620	218,514	307,552	40.7%
HOPWA Program	346,279	399,074	368,760	475,984	29.1%
Hospitality Tax	9,872,802	10,790,452	11,000,983	11,782,671	7.1%
Sunday Alcohol Permits	398,130	323,985	417,750	402,918	-3.6%
State Accommodations Tax	2,115,221	2,414,007	2,425,641	2,764,048	14.0%
Local Accommodations Tax	3,491,662	3,786,055	3,921,778	4,252,447	8.4%
Admissions Tax	52,114	30,162	52,114	30,162	-42.1%
Victim Witness	113,501	114,157	121,207	126,310	4.2%
Utility Undergrounding	1,149,326	1,127,386	1,211,444	1,068,617	-11.8%
Event Management	678,311	666,036	700,489	915,531	30.7%
Solid Waste	5,168,255	7,304,490	6,462,155	6,227,598	-3.6%
Transit	4,995,075	4,768,436	5,293,975	5,808,868	9.7%
<b>TOTAL REVENUES/TRANSFERS IN</b>	<b>29,320,628</b>	<b>32,669,951</b>	<b>32,958,495</b>	<b>34,940,236</b>	<b>6.0%</b>
Expenditures/Transfers Out					
Community Development	776,338	750,890	763,685	777,530	1.8%
HOME Program	206,402	120,520	218,514	307,552	40.7%
HOPWA Program	347,474	383,767	368,760	475,984	29.1%
Hospitality Tax	11,239,014	7,927,227	11,269,534	13,325,923	18.2%
Sunday Alcohol Permits	75,000	725,000	345,000	545,000	58.0%
State Accommodations Tax	1,963,299	2,235,693	2,994,724	3,038,166	1.5%
Local Accommodations Tax	3,090,708	4,304,957	3,859,062	4,697,299	21.7%
Admissions Tax	0	0	0	185,000	0.0%
Victim Witness	113,501	114,157	121,207	126,310	4.2%
Utility Undergrounding	862,865	1,004,023	1,211,444	1,068,617	-11.8%
Event Management	611,215	627,389	642,425	915,531	42.5%
Solid Waste	7,018,293	5,276,156	6,545,057	6,655,463	1.7%
Transit	4,994,727	4,769,545	5,293,975	5,808,868	9.7%
<b>TOTAL EXP./TRANSFERS OUT</b>	<b>31,298,836</b>	<b>28,239,324</b>	<b>33,633,387</b>	<b>37,927,243</b>	<b>12.8%</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ (1,978,208)</b>	<b>4,430,627</b>	<b>(674,892)</b>	<b>(2,987,007)</b>	
<b><u>ENTERPRISE FUNDS</u></b>					
Revenues/Transfers In					
TD Convention Center	\$ 7,623,751	7,163,839	7,885,128	8,694,961	10.3%
Wastewater	5,423,972	8,212,807	7,551,267	8,248,479	9.2%
Stormwater Management	5,471,303	5,803,772	5,679,591	6,015,869	5.9%
Greenville Zoo	2,905,178	4,000,622	4,158,340	3,187,964	-23.3%
Parking	25,425,452	9,987,180	9,674,841	9,832,966	1.6%
<b>TOTAL REVENUES/TRANSFERS IN</b>	<b>46,849,656</b>	<b>35,168,220</b>	<b>34,949,167</b>	<b>35,980,239</b>	<b>3.0%</b>
Expenses/Transfers Out					
TD Convention Center	7,236,035	6,617,976	7,885,128	8,694,961	10.3%
Wastewater	3,744,657	4,011,200	7,928,795	8,203,621	3.5%
Stormwater Management	3,514,580	3,785,921	4,567,085	8,296,524	81.7%
Greenville Zoo	2,546,722	2,747,106	4,172,930	3,333,445	-20.1%
Parking	7,061,332	7,614,520	8,505,211	8,807,654	3.6%
<b>TOTAL EXP./TRANSFERS OUT</b>	<b>24,103,326</b>	<b>24,776,723</b>	<b>33,059,149</b>	<b>37,336,205</b>	<b>12.9%</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$ 22,746,330</b>	<b>10,391,497</b>	<b>1,890,018</b>	<b>(1,355,966)</b>	

		2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	Percent Change
<b>TAX INCREMENT FUNDS</b>						
Revenues/Transfers In						
Downtown Infrastructure	\$	9,286,619	9,700,218	9,732,425	10,731,573	177.0%
West End Tax Increment		2,307,703	2,386,618	2,931,747	3,873,842	0.0%
Viola Street Tax Increment		667,658	0	0	0	0.0%
<b>TOTAL REVENUES/TRANSFERS IN</b>		<b>12,261,980</b>	<b>12,086,836</b>	<b>12,664,172</b>	<b>14,605,415</b>	<b>15.3%</b>
Expenditures/Transfers Out						
Downtown Infrastructure		12,867,769	9,806,299	9,732,425	10,731,573	177.0%
West End Tax Increment		6,495,313	2,480,782	2,931,747	3,873,842	0.0%
Viola Street Tax Increment		1,610,560	0	0	0	0.0%
<b>TOTAL EXP./TRANSFERS OUT</b>		<b>20,973,642</b>	<b>12,287,081</b>	<b>12,664,172</b>	<b>14,605,415</b>	<b>15.3%</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$</b>	<b>(8,711,662)</b>	<b>(200,245)</b>	<b>0</b>	<b>0</b>	
<b>TOTALS - ALL FUNDS</b>						
(Memorandum only)						
Revenues	\$	186,316,392	184,842,388	185,416,694	195,832,552	5.6%
Expenditures		177,751,365	166,625,247	184,337,632	200,791,654	8.9%
<b>REVENUES LESS EXPENDITURES</b>	<b>\$</b>	<b>8,565,027</b>	<b>18,217,141</b>	<b>1,079,062</b>	<b>(4,959,102)</b>	

## STATEMENT OF CHANGES IN GOVERNMENTAL FUND BALANCES

Fund Name	FY 2017-18				FY 2018-19		
	Fund Balance at 6/30/17	Budgeted Revenues/ Transfers In	Budgeted Expenditures/ Transfers Out	Budgeted Fund Balance at 6/30/18	Budgeted Revenues/ Transfers In	Budgeted Expenditures/ Transfers Out	Budgeted Fund Balance at 6/30/19
<b>Total General</b>	<b>24,933,990</b>	<b>83,896,067</b>	<b>83,896,067</b>	<b>24,933,990</b>	<b>88,527,020</b>	<b>89,007,085</b>	<b>24,453,925</b>
Community Development	146,525	763,685	763,685	146,525	777,530	777,530	146,525
HOME Program	104,573	218,514	218,514	104,573	307,552	307,552	104,573
HOPWA Program	(7,888)	368,760	368,760	(7,888)	475,984	475,984	(7,888)
Hospitality Tax	7,054,911	11,000,983	11,269,534	6,786,360	11,782,671	13,325,923	5,243,108
Sunday Alcohol Permits	165,304	417,750	345,000	238,054	402,918	545,000	95,972
State Accommodations	979,227	2,425,641	2,994,724	410,144	2,764,048	3,038,166	136,026
Local Accommodations	654,101	3,921,778	3,859,062	716,817	4,252,447	4,697,299	271,965
Admissions Tax	128,912	52,114	0	181,026	30,162	185,000	26,188
Victim Witness	0	121,207	121,207	0	126,310	126,310	0
Utility Undergrounding	1,806,272	1,211,444	1,211,444	1,806,272	1,068,617	1,068,617	1,806,272
Event Management**	289,991	700,489	642,425	348,055	915,531	915,531	348,055
Solid Waste**	1,087,879	6,462,155	6,545,057	1,004,977	6,227,598	6,655,463	577,112
Transit**	183,919	5,293,975	5,293,975	183,919	5,808,868	5,808,868	183,919
<b>Total Special Revenue</b>	<b>12,593,726</b>	<b>32,958,495</b>	<b>33,633,387</b>	<b>11,918,834</b>	<b>34,940,236</b>	<b>37,927,243</b>	<b>8,931,827</b>
Downtown Infrastructure	704,577	9,732,425	9,732,425	704,577 *	10,731,573	10,731,573	704,577
West End Tax Increment	1,730	2,931,747	2,931,747	1,730 *	3,873,842	3,873,842	1,730
Viola St. Tax Increment	0	0	0	0 *	0	0	0
<b>Total Tax Increment</b>	<b>706,307</b>	<b>12,664,172</b>	<b>12,664,172</b>	<b>706,307</b>	<b>14,605,415</b>	<b>14,605,415</b>	<b>706,307</b>
<b>Total Governmental Funds Appropriated</b>	<b>38,234,023</b>	<b>129,518,734</b>	<b>130,193,626</b>	<b>37,559,131</b>	<b>138,072,671</b>	<b>141,539,743</b>	<b>34,092,059</b>

\*The Tax Increment Funds have been adjusted to show all fund balances not restricted for debt service being declared surplus in FY 2018-19 and transferred to the Capital Projects Fund for economic development projects.

\*\* Prior to FY 2018-19, these funds were classified as Enterprise Funds and therefore did not have a Fund Balance, and were presented with Change in Net Position only. The funds changed to Special Revenue Funds on 7/1/17 and beginning fund balance was projected at that date.



# INTRODUCTION



# COMMUNITY PROFILE

## IT'S ALL HERE

...southern charm in a world-class city

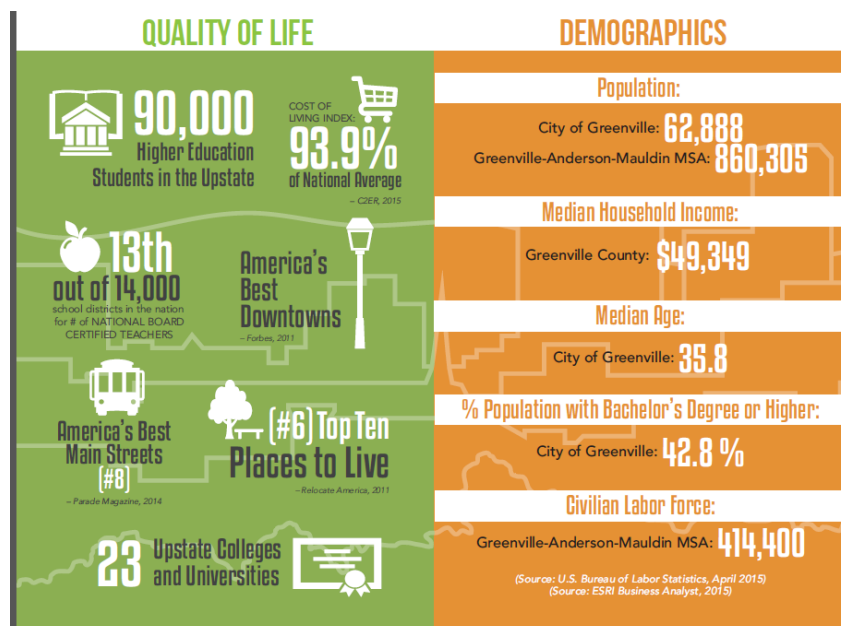
Greenville is the major metropolitan area of the Upstate region of South Carolina. Situated along Interstate-85, it is ideally positioned between two of the largest cities in the Southeast—Atlanta, Georgia and Charlotte, North Carolina. Greenville's aptitude for fostering public-private partnerships combined with an abundance of quality of life amenities consistently earns it top-billing as one of the nation's best places to live and do business.

Home to corporate headquarters for major companies like Fluor, GE Energy, Hubbell Lighting, BMW Manufacturing Company and Michelin North America, Greenville is widely recognized as the preeminent business center of the Upstate. Extraordinary cooperation between local government and the private sector coupled with Greenville's location in a right-to-work state and the presence of foreign trade zone sites draw large domestic and international corporations as well as smaller local companies to the area.

Supporting Greenville's pro-business climate is an unprecedented array of community assets. Greenville is the cultural and entertainment epicenter for the region, featuring the Peace Center for the Performing Arts, Greenville County Art Museum, The Children's Museum of the Upstate and numerous private galleries and theater venues. Greenville is also one of the Southeast's favorite tourist destinations, attracting more than 5.2 million visitors each year. The city boasts a variety of "destination" shopping and dining districts, including downtown Main

Street, which was selected by *Travel + Leisure* as one of "America's Greatest Main Streets." More than 450-acres of park land, including the award-winning Falls Park on the Reedy River, featuring impressive natural waterfalls, gardens, nature trails and Liberty Bridge, a striking pedestrian suspension bridge, also add to the city's distinctive charm.

An outstanding local educational system enhances Greenville's overall quality of life and provides a ready source of skilled workers. Greenville County Schools, the largest public school district in the state, is leading the way with innovative educational programs, such as the school-wide engineering curriculum at its A.J. Whittenberg Elementary School in downtown Greenville. Many nationally recognized colleges and universities are located within or in close proximity to Greenville. Clemson University's presence in Greenville continues to grow with the recent move of the College of Business and Behavioral Science graduate-level programs, including the Master of Business Administration (MBA), Master of Business Administration in Entrepreneurship & Innovation (MBAe), Master of Professional Accountancy (MPAcc) and Master of Real Estate Development (MRED), to ONE, a premier mixed-use development located on Main Street in the heart of downtown. In addition, the Clemson University International Center for Automotive Research, a world-class automotive research and educational facility, is located in Greenville.



# TRANSPORTATION & ACCESSIBILITY

## interstates & highways

Greenville is located in the northwest corner of South Carolina, along Interstate-85 (I-85), one of the busiest interstates in the nation, and is situated approximately halfway between two of the largest cities in the Southeast—Atlanta, Georgia and Charlotte, North Carolina.

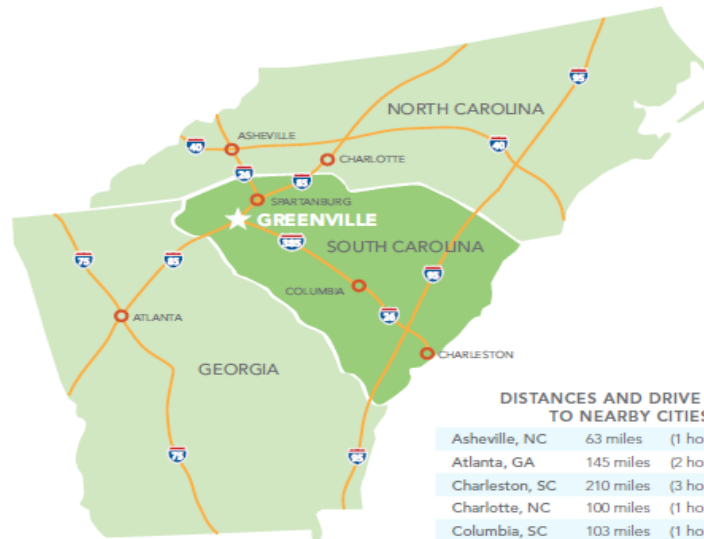
I-85, the backbone of the manufacturing region, stretches from Richmond, Virginia through Atlanta, Georgia to southern Alabama. I-385 provides a direct connection from downtown Greenville to I-26, which extends from Asheville, North Carolina to Charleston, South Carolina. I-26 provides the Upstate with direct access to South Carolina ports and two other major interstate systems: I-40, the major east-west transportation artery that connects South Carolina to California (also accessible via US 25), and I-95, the major interstate along the east coast that connects Miami, Florida to Maine.

### INTERSTATES:

I-85, I-185, I-385, I-26

### US HIGHWAYS:

US 25, US 29, US 76, US 123, US 176, US 276



DISTANCES AND DRIVE TIMES TO NEARBY CITIES

Asheville, NC	63 miles	(1 hour 15 minutes)
Atlanta, GA	145 miles	(2 hours 25 minutes)
Charleston, SC	210 miles	(3 hours 20 minutes)
Charlotte, NC	100 miles	(1 hour 45 minutes)
Columbia, SC	103 miles	(1 hour 40 minutes)
Spartanburg, SC	29 miles	(35 minutes)

## air

### GREENVILLE-SPARTANBURG INTERNATIONAL AIRPORT

The **Greenville-Spartanburg International Airport (GSP)**, located just 20 minutes from downtown Greenville, has been rated one of the most desirable airports in the country in terms of convenience, with easy access, smaller crowds and nearby parking. The airport accommodates more than 1.9 million passengers each year and is served by five major airlines offering more than 49 non-stop daily departures to 15 major cities across the United States. Two Federal Inspection Stations (FIS) consisting of Customs, Immigrations and Agriculture are located at GSP. The airport is also home to a 120,000-square-foot FedEx facility. GSP's annual economic impact on the Upstate region exceeds \$800 million. A \$115 million expansion and modernization of the airport is currently underway to support economic growth at the airport and throughout the Upstate.

Website: [www.gspairport.com](http://www.gspairport.com)

### GREENVILLE DOWNTOWN AIRPORT

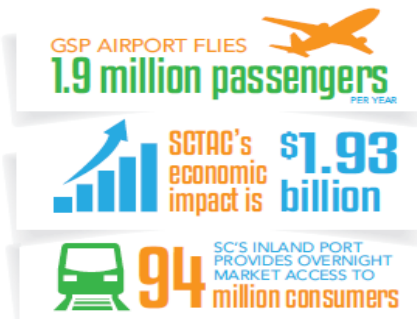
The **Greenville Downtown Airport (GMU)** is the busiest general aviation airport in South Carolina, with more than 48,000 take-offs and landings each year. GMU is home to 167 locally based aircraft and 29 businesses specializing in aircraft management and maintenance, charter services, operations, flight instruction and sales. Located directly adjacent to the TD Convention Center and only a few miles from downtown, the airport serves as the "Corporate Gateway" to Greenville. GMU was awarded the prestigious FAA Southern Region General Aviation Airport Safety Award. GMU is a modern and attractive aviation facility, offering a full range of aviation services to support the Upstate's business environment.

Website: [www.greenvilledowntownairport.com](http://www.greenvilledowntownairport.com)

### SOUTH CAROLINA TECHNOLOGY AND AVIATION CENTER

The Upstate is also home to **South Carolina Technology and Aviation Center (SCTAC)**, a leading technology and aviation center with 99 technologically-advanced tenants, including 3M, Cytec Industries Inc., Lockheed Martin and Michelin. SCTAC is serviced by two FBOs (Fixed Base Operators) and features an 8,000-foot public runway and onsite ISO Class 4 fire department. The 2,600-acre campus, located along I-85, provides available industrial and aviation-related acreage and a range of multimodal transportation options, allowing users convenient access to air, interstate, rail and the Port of Charleston. SCTAC has a \$1.93 billion impact on the state and local economy with more than 8,500 jobs supported directly, indirectly and induced by operations at SCTAC. Through a strategic partnership, SCTAC and Clemson University International Center for Automotive Research (CU-ICAR) have developed the **International Transportation Innovation Center**, a world-class test track infrastructure to support the rapidly emerging clean transportation industry.

Website: [www.sc-tac.com](http://www.sc-tac.com)



## bus & transit

### GREENLINK & GREYHOUND

**Greenlink** provides affordable, convenient public transportation options throughout Greenville and surrounding areas. Greenlink is operated by the City of Greenville, under contract to the Greenville Transit Authority. Greenlink recently implemented a series of new service expansions including a commuter service that connects Clemson University's main campus with CU-ICAR in Greenville. In addition, Greenlink offers a Clemson University campus connector service that stops at CU-ICAR, Greenville Health System's Patwood campus, the University Center, ONE downtown and the Greenlink transfer center. A nearby **Greyhound** station also provides interstate bus service connecting Greenville to stations throughout the Southeast.

## rail

### NORFOLK SOUTHERN & CSX CORPORATION

Greenville is served by two major commercial railroads, **Norfolk Southern** and **CSX Corporation**. Norfolk Southern provides freight and cargo service directly from the Port of Charleston to Greenville, operating an intermodal ramp in downtown. Norfolk Southern also provides exclusive overnight rail service to the South Carolina Inland Port, located just 20 minutes from downtown Greenville, through its main rail line. CSX Corporation also services the Port of Charleston and connects Greenville to major markets throughout the eastern United States. Passenger rail service is provided by **Amtrak**, with connections to several major cities, including Atlanta, Baltimore, Birmingham, Charlotte, New Orleans, New York, Philadelphia and Washington, D.C.



## ports

### SOUTH CAROLINA PORTS AUTHORITY

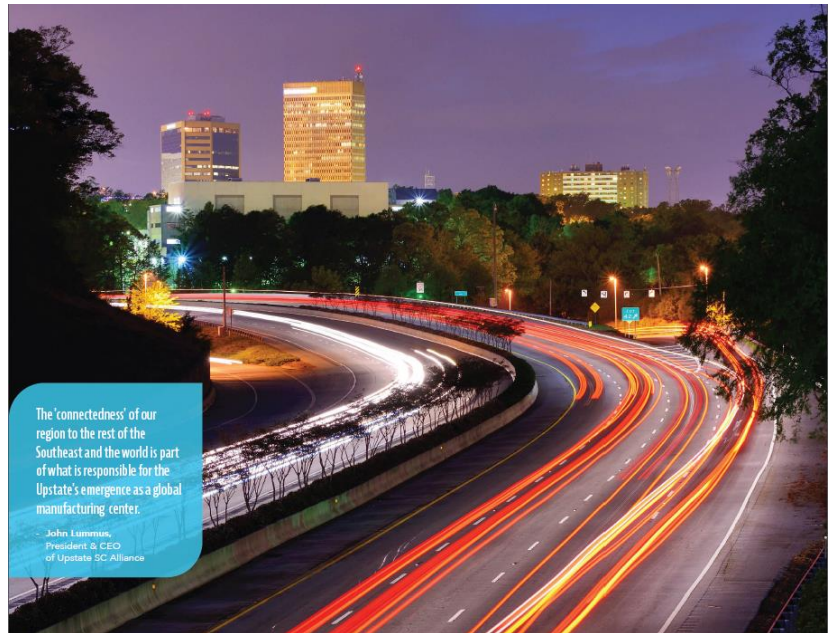
**South Carolina Ports Authority** owns and operates marine terminals in Charleston and Georgetown, South Carolina, and an inland port in Greer, South Carolina. Known for high productivity, these port facilities provide efficient access to global markets for American exporters and a secure supply chain for imported goods. South Carolina ports are part of the vital international trade infrastructure of the United States and provide tremendous economic benefits to the state. The Port of Charleston handles more than \$71 billion in cargo each year, making it the seventh largest port in the U.S. in terms of cargo value. The deepening of the Charleston Harbor to 52 feet is currently underway and will allow safe passage of post Panamax vessels without tidal restrictions.

Website: <http://scspa.com>

### SOUTH CAROLINA INLAND PORT

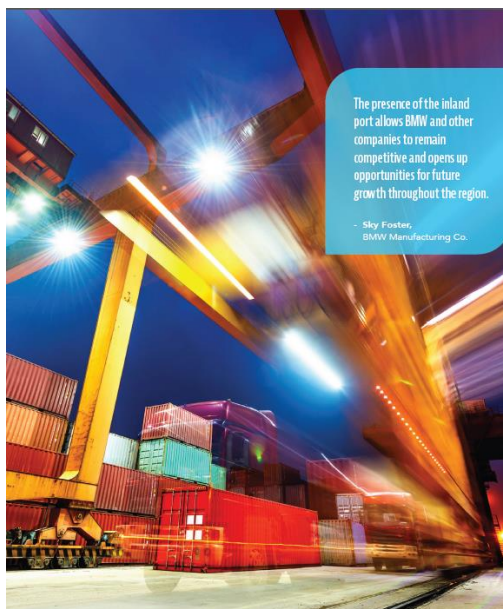
The **South Carolina Inland Port** opened in the fall of 2013 and extends the reach of the Port of Charleston 212 miles inland, greatly improving the efficiency of international freight movements between the Port of Charleston and the Upstate—a region that is growing in population, distribution infrastructure and manufacturing activity. Strategically positioned along the I-85 corridor, the 40-acre inland port is within a few miles of Greenville-Spartanburg International Airport, BMW Manufacturing and Michelin North America. The Upstate is already home to the largest concentration of port users in South Carolina, and this site is expected to boost economic investment in the region by providing market access to more than 94 million consumers within a 500-mile, one-day driving radius. In addition, the inland port is designed to lower the carbon footprint of its users by utilizing the existing Norfolk Southern railway.

Website: <http://scspa.com>



The 'connectedness' of our region to the rest of the Southeast and the world is part of what is responsible for the Upstate's emergence as a global manufacturing center.

John Lammiman,  
President & CEO  
of Upstate SC Alliance



The presence of the inland port allows BMW and other companies to remain competitive and opens up opportunities for future growth throughout the region.

Sky Foster,  
BMW Manufacturing Co.

### ARTS, ENTERTAINMENT & TOURISM

**100 Best Art Towns in America**  
— John Villani, 2010

**(#7) Best in Travel Destinations**  
— Lonely Planet, 2015

**72% Hotel Occupancy Rate (GREENVILLE COUNTY)**  
— VisitGreenvilleSC, 2015

**GREENVILLE, SC: The South's Tastiest Towns**  
— Southern Living Magazine, 2013

**Greenville Among Hottest Vacation Destinations**  
— CBS This Morning, 2015

**FALLS PARK: TOP 10 Best Parks in U.S.**  
— Trip Advisor, 2013-2014

**5.8 Million Annual Visitors (Greenville County)**  
— VisitGreenvilleSC, 2014

### BUSINESS CLIMATE & INNOVATION

**SOUTH CAROLINA: Automotive Manufacturing Strength (#7)**  
— Business Facilities, 2014

**#1 Micro City of the Future**  
— IGI Intelligence, 2015-2016

**(#13) Best Cities for Young Professionals**  
— Forbes, 2011

**SOUTH CAROLINA RANKED #3 for Competitive Utility Rates**  
— Area Development, 2014

**(#3) America's Strongest Job Markets**  
— Bloomberg BusinessWeek, 2013

**SC: BIOTECHNOLOGY STRENGTH #6 Emerging Biotech Hubs**  
— Business Facilities, 2012

**(#6) AMERICA'S ENGINEERING HUBS: Cities with the Greatest Capacity for Innovation**  
— Forbes, 2014

**Google ECITY AWARD: Digital Capital of South Carolina**  
— Google.com, 2014

# ENERGY, UTILITIES & TELECOMMUNICATIONS

## electricity & natural gas

### DUKE ENERGY

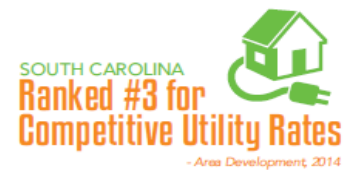
**Duke Energy** is the largest electric power holding company in the United States, supplying and delivering energy throughout a service area covering approximately 104,000 square miles in the Southeast and Midwest. Duke Energy has approximately 52,700 megawatts of generating capacity from a diverse mix of coal, nuclear, natural gas, oil and renewable resources. Duke Energy provides electricity to approximately 7.4 million customers in the Carolinas, Midwest and Florida, and natural gas distribution services to 525,000 customers in Ohio and Kentucky. Its commercial and international businesses own and operate diverse power generation assets in North America and Latin America, including a portfolio of renewable energy assets. Headquartered in Charlotte, North Carolina, Duke Energy is a Fortune 250 company with more than \$100 billion in total assets.

Website: [www.duke-energy.com](http://www.duke-energy.com)

### PIEDMONT NATURAL GAS

**Piedmont Natural Gas**, headquartered in Charlotte, North Carolina, is the trusted natural gas provider for more than one million residential, commercial, industrial and power generation utility customers in North Carolina, South Carolina and Tennessee. Piedmont Natural Gas subsidiaries are invested in joint venture, energy-related businesses, including unregulated retail natural gas marketing, regulated interstate natural gas transportation and storage, and regulated intrastate natural gas transportation.

Website: [www.piedmontng.com](http://www.piedmontng.com)



## telecommunications

An extensive telecommunications infrastructure serves the Greenville area. More than 94,000 fiber miles provide reliable high-speed data transmission. State-of-the-art digital switches are standard in Greenville. The Greater Greenville Chamber of Commerce maintains a listing of hard-wired and wireless providers with contact information.



## water & wastewater

### GREENVILLE WATER

**Greenville Water**, the state's largest water utility, provides service to nearly 500,000 residents of the Upstate region of South Carolina. Greenville Water ensures the reliable delivery of high-quality water through careful stewardship of its resources. Greenville Water receives its water from Lake Keowee and two mountain watersheds—Table Rock Reservoir and North Saluda Reservoir. The mountain watersheds consist of approximately 26,000 acres of pristine, highly protected forested areas in the foothills of the Blue Ridge Mountains. Greenville Water is committed to providing exceptional service and utilizing safe and effective methods for providing water, while adhering to and surpassing health and safety standards. It is governed by an elected Commission of Public Works and its main offices are located in downtown Greenville.

Website: [www.greenvillewater.com](http://www.greenvillewater.com)

### RENEWABLE WATER RESOURCES

For more than 75 years, **Renewable Water Resources (ReWa)** has been committed to providing high quality wastewater treatment services to the Upstate of South Carolina. ReWa serves more than 400,000 industrial, commercial and residential customers in Greenville County and parts of Anderson, Spartanburg, Pickens and Laurens counties. ReWa is committed to excellence in utility management and continues to follow the best practices established by the U.S. Environmental Protection Agency and National Association of Clean Water Agencies. ReWa's goal is to promote a cleaner environment and protect the public health and water quality of the Upstate waterways, while providing and developing the necessary sewer infrastructure for the growing economy.

Website: [www.rewaonline.org](http://www.rewaonline.org)



Table Rock Reservoir  
Credit: Ben Geer Keys



# LIVING IN GREENVILLE

ANNUAL COST OF LIVING INDEX (2015 Annual Average)	Composite Index (National Avg=100%)
<b>GREENVILLE, SC</b>	<b>93.9</b>
<b>COMPARISON COMMUNITIES</b>	
Asheville, NC	97.5
Austin, TX	96.0
Charleston-North Charleston, SC	101.0
Charlotte, NC	96.4
Nashville-Murfreesboro, TN	95.2
Columbia, SC	95.1
Birmingham, AL	91.7
Louisville, KY	92.2
Raleigh, NC	90.5
Richmond, VA	94.9
Savannah, GA	90.9
<b>MAJOR U.S. AREAS</b>	
Atlanta, GA	99.9
Boston, MA	144.3
Chicago, IL	116.2
Cleveland, OH	101.2
Dallas, TX	96.1
Denver, CO	109.6
Detroit, MI	95.3
Los Angeles-Long Beach, CA	140.3
Miami-Dade County, FL	112.3
New York (Manhattan), NY	227.4
Phoenix, AZ	95.9
Pittsburgh, PA	98.6
Portland, OR	129.5
San Francisco, CA	176.4
Seattle, WA	140.3
St. Louis, MO-IL	92.5
Tampa, FL	91.6
Washington-Arlington-Alexandria, DC-VA	146.8

Greenville's low cost of living, wide variety of living environments and moderate climate contribute significantly to the city's rising reputation as one of the best places to live. Greenville's annual cost of living is 93.9% of the national average (C2ER, 2015 Annual Average). The Upstate also boasts one of the top housing markets in the nation. According to the National Association of Home Builders, 78.7% of homes sold in the Greenville metro area during the fourth quarter of 2015 were affordable to families earning the area's median household income. Moreover, the area's diversity of housing options that range from a bungalow in a traditional neighborhood to a brownstone just steps off Main Street, present an eclectic and pleasing mix of housing choices befitting any budget or personal preference.

Growing demand for urban living has created a recent boom of new housing development in the downtown area. Here housing options are some of the most varied and unique in the city—extending from single-family homes and townhouses to urban lofts, apartments and condominiums. Downtown residents enjoy ready access to local boutiques, unique galleries, top-notch restaurants and nightly entertainment. Some of Greenville's most coveted residential neighborhoods, including Augusta Street, North Main, Overbrook, Verdae and Hampton-Pinckney, are located in close

proximity to downtown. Popular among young families, these neighborhoods are situated near great schools and provide outstanding recreational opportunities through conveniently located parks and access points to Greenville's Swamp Rabbit Trail.

For those who prefer a more scenic view, the Upstate offers a variety of housing opportunities on many of its beautiful lakes or atop its picturesque mountains, all within a short drive of downtown. The nearby Reserve at Lake Keowee offers mountain-fed waters, luxurious homes in well-planned neighborhoods and resort amenities for the entire family. Golf enthusiasts will enjoy the prestigious Cliffs Communities, ranked fifth among America's Top 100 Golf Communities by *Travel + Leisure*. The Cliffs offers seven premier master-planned residential communities, interspersed among world-class, award-winning golf courses designed by renowned professionals Gary Player, Jack Nicklaus, Tom Fazio and Tom Jackson.

## climate

Greenville's moderate climate offers a full change of seasons, with an average annual temperature of 60°F. Greenville's temperate weather also means it is one of the few places in the South known for milder summers.



# EDUCATION

## k-12 schools

### GREENVILLE COUNTY SCHOOLS

Greenville is served by **Greenville County Schools (GCS)**, the largest public school system in the state and the 44th largest school system in the country—offering award-winning teachers and nationally recognized schools and programs. GCS is the highest achieving district in the state and ranks 13th in the nation out of 14,000 school districts for the total number of National Board Certified teachers. GCS was awarded National Accreditation from the AdvanceED Accreditation Commission, recognizing the school system as a high quality school district with "some of the finest schools the review team had ever seen." GCS' quality teaching is supported and enhanced in modern school facilities equipped with cutting-edge technology, such as Promethean Boards with Internet access, laptop computers, iPads and computer labs where students connect to resources both within the District and around the world. STEM-focused (Science, Technology, Engineering and Math) curricula drive instruction in schools across the district, and innovative approaches to project-based learning in various academic areas provide opportunities for students to explore real-world problems and challenges.

**#13 IN THE NATION**  
FOR NATIONAL BOARD  
CERTIFIED TEACHERS



Magnet academies of accelerated learning provide unique educational opportunities at the elementary, middle and high school levels, with distinct programs in foreign language, communication arts, health professions, international studies and science and technology. Nine of the district's eleven magnet academies are located in the city of Greenville. GCS also offers the A.J. Whittenberg Elementary School, one of the first elementary schools in the country to offer a school-wide engineering curriculum. The LEED-certified 88,000-square-foot facility is located in downtown Greenville, adjacent to the Salvation Army's Kroc Center.

Striving to meet the diverse needs and interests of students, GCS offers a variety of specialized schools and centers, including:

- K-12 International Baccalaureate (IB) Program
- The Fine Arts Center
- Sterling School and Charles Townes Center (academically gifted and talented students)
- Roper Mountain Science Center

An innovative long-range facilities plan backed by GCS' award-winning school construction program that successfully constructed, expanded and renovated 70 schools over the course of six years expertly plans for the District's future growth needs.

Website: [www.greenville.k12.sc.us](http://www.greenville.k12.sc.us)

### PRIVATE AND NON-DISTRICT SCHOOLS

Greenville is also home to nine charter schools and a number of highly accredited private schools ranging from K-3 to high school. Greenville Technical Charter High School was named one of the top 15 charter schools in the country by the U.S. Department of Education. Christ Church Episcopal School, St. Joseph's Catholic School and Shannon Forest Christian School are among the area's top private coeducational college preparatory schools. The Michelin French School, as well as Korean, Japanese and German Saturday Schools, provide students with international learning opportunities. The South Carolina Governor's School for the Arts and Humanities, the state's premier school for artistically talented high school students, is located on a picturesque campus in downtown Greenville. The Governor's School provides students with rigorous pre-professional arts training, as well as an intense and innovative academic education that meets all the requirements necessary for a South Carolina high school diploma. Greenville's newest non-district school is the Next High School. This free public high school has no admission restrictions and leverages a web-delivered curriculum to teach principles of entrepreneurship, innovation and design within a project-based learning environment.

**13 NATIONAL**  
**Blue Ribbon Schools**  
(OUTSTANDING ACADEMIC ACHIEVEMENT)



**90%** OF GREENVILLE COUNTY  
SCHOOL GRADUATES  
**Attend College**



## higher education

Many nationally recognized colleges and universities are located within or in close proximity to Greenville. These top-rated institutions of higher education provide a range of opportunities in such disciplines as liberal arts, healthcare, engineering, business, biotechnology and advanced materials.

### CLEMSON UNIVERSITY

**Clemson University** is consistently rated as one of the top public universities in the country and has earned an outstanding reputation for its quality academic and athletic programs. The school was ranked #20 among the nation's top public universities by *U.S. News & World Report* for 2015. Clemson's picturesque lakeside campus, located less than 45 minutes from downtown Greenville, provides a vibrant college-town setting for more than 21,000 undergraduate, graduate and professional students—the majority of which are South Carolina residents. Clemson offers approximately 80 undergraduate and 110 graduate degree programs in five colleges: Agriculture, Forestry and Life Sciences; Architecture, Arts and Humanities; Business and Behavioral Science; Engineering and Science and Health, Education and Human Development.



### BOB JONES UNIVERSITY

**Bob Jones University (BJU)**, founded in 1927, is a nondenominational Christian liberal arts institution located near downtown Greenville. BJU offers more than 100 undergraduate programs and 60 graduate programs in the College of Arts and Science and the Schools of Business; Education; Fine Arts and Communication; and Religion. In addition to the university, the beautiful 200-acre campus is also home to Bob Jones University Seminary and Bob Jones Academy, one of the largest private K-12 schools in the Carolinas. The Museum & Gallery at Bob Jones University houses one of America's finest collections of Italian paintings and one of the world's greatest collections of religious art—attracting visitors from all over the country.  
Website: [www.bju.edu](http://www.bju.edu)

### UNIVERSITY OF SOUTH CAROLINA SCHOOL OF MEDICINE – GREENVILLE

The **University of South Carolina School of Medicine – Greenville** is a four-year medical school backed by two decades of partnership between the University of South Carolina (USC), the state's largest public university, and Greenville Health System (GHS). USC School of Medicine – Greenville is housed in the \$60 million Health Sciences Education Building on the GHS Greenville Memorial Campus, located less than 10 minutes from downtown Greenville. With an emphasis on total patient care, the school embraces an integrated curriculum which stresses systems-based practice, population health concerns and value-based care.  
Website: [www.greenvillemed.sc.edu](http://www.greenvillemed.sc.edu)



Clemson's presence in Greenville continues to grow with the recent move of the College of Business and Behavioral Science graduate-level programs, including the Master of Business Administration (MBA), Master of Business Administration in Entrepreneurship & Innovation (MBAe), Master of Professional Accountancy (MPAcc) and Master of Real Estate Development (MRED) to ONE, a premier mixed-use development located on Main Street in the heart of downtown. In addition, Clemson's Center for Corporate Learning, Arthur M. Spiro Institute for Entrepreneurial Leadership, Small Business Development Center and Center for Visual Arts are located in downtown Greenville. The **Clemson University Biomedical Engineering Innovation Campus (CUBEInC)**, located on Greenville's east side, provides a unique platform for the training of a highly qualified workforce. CUBEInC develops high-impact medical technology and devices for disease management and technology transfer from bench to bedside.  
Website: [www.clemson.edu](http://www.clemson.edu)

### CLEMSON UNIVERSITY INTERNATIONAL CENTER FOR AUTOMOTIVE RESEARCH

Greenville is also home to **Clemson University International Center for Automotive Research (CU-ICAR)**, a 250-acre advanced-technology research campus where academia, industry and government organizations engage in synergistic collaboration. CU-ICAR was recognized as a global best practice for university-industry collaboration by the U.S. Department of Commerce and the National Academy of Sciences and received the "Emerging Research/Science Park Award" from the Association of University Research Parks. The campus, ideally situated along the I-85 corridor, includes five technology neighborhoods—each uniquely designed for optimizing innovation and collaboration. The **Carroll A. Campbell Jr. Graduate Engineering Center** at CU-ICAR offers both master's-level and Ph.D. programs in automotive engineering and has more than

200 students enrolled from around the world. In 2010, the school launched Deep Orange, a vehicle prototype program for pioneering education, research and industry collaboration within the graduate degree programs in automotive engineering. Deep Orange incorporates integrating breakthrough product innovations and new processes—immersing students into the world of a future OEM and/or supplier by providing hands-on experience in vehicle design, engineering, prototyping and production from the time they enter into the academic program until graduation.  
Website: [www.cuicar.com](http://www.cuicar.com)



### FURMAN UNIVERSITY

**Furman University**, founded in 1826, is a prestigious coeducational, liberal arts college and the oldest and largest private institution in South Carolina. Furman is consistently ranked among the nation's top liberal arts colleges and offers outstanding academics, a robust visual and performing arts program and NCAA Division I athletics. The beautiful 750-acre campus, located 20 minutes from downtown Greenville, is home to approximately 2,600 undergraduate students. One of the university's major strategic goals is its commitment to sustainability. Furman has been recognized as one of the nation's most environmentally responsible colleges by *Princeton Review* and *Best College Rankings*, and its David E. Shi Center for Sustainability supports the university's goal to be a national leader in fostering innovative academic experiences related to sustainability.  
Website: [www.furman.edu](http://www.furman.edu)

### UNIVERSITY OF SOUTH CAROLINA DARLA MOORE SCHOOL OF BUSINESS (SATELLITE CAMPUS)

The **University of South Carolina Darla Moore School of Business** offers Master of Business Administration (MBA) evening classes designed for working professionals from a satellite location in downtown Greenville. Students may focus on areas of concentration including accounting, economics, entrepreneurship, finance, marketing, management, supply chain management/logistics or international business. The school's international MBA program received the #1 ranking in the nation in *U.S. News & World Report's Best Graduate Schools* in 2016.  
Website: <http://mooreschool.sc.edu>



### GREENVILLE TECHNICAL COLLEGE

**Greenville Technical College** is a two-year public college, accredited by the Southern Association of Colleges and Schools, that offers more than 100 programs in a wide range of academic fields, including arts and sciences; business and public service; health sciences and nursing; and technologies. Over the years, the school has expanded to four campuses and four special centers throughout the Greenville area. Through a new partnership with Clemson University, plans are currently underway to create the **Center for Manufacturing Innovation**, to be located adjacent to CU-ICAR. The Center will enhance the development and implementation of advanced

manufacturing technologies through collaborative research and offer education designed to meet industry needs including dual credit programs in partnership with Greenville County Schools, bridge programs that allow a student to move from associate degree to bachelor's degree, and workforce training and certificate programs that increase the qualifications of manufacturing employees. The center will also offer space for companies to start up or relocate and will provide flexible space for manufacturers to create prototypes and teach employees new skills.  
Website: [www.greenvilletech.com](http://www.greenvilletech.com)

### UNIVERSITY CENTER OF GREENVILLE

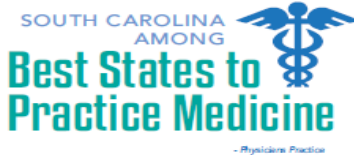
The **University Center of Greenville (UCG)** is a coalition of public and private sector leaders and higher education institutions working together to produce the intellectual capital needed to drive the region's economic competitiveness by meeting local citizens' explicit educational needs. UCG seeks to expand access to higher educational opportunities by providing working professionals in the Upstate an opportunity to obtain undergraduate or graduate-level degrees from seven South Carolina universities: Anderson University, Clemson University, Furman University, Greenville Technical College, South Carolina State University, University of South Carolina (USC) and USC Upstate.  
Website: [www.ucgreenville.org](http://www.ucgreenville.org)





# HEALTHCARE

*Some of the best healthcare services and facilities in the Southeast are located in Greenville. The area is served by two premier healthcare systems with campuses and facilities throughout Greenville County: Greenville Health System and Bon Secours St. Francis Health System. Both systems provide residents access to superior, affordable healthcare options. Greenville is also home to Shriners Hospital for Children®, one of the nation's leading centers for pediatric orthopedic care.*



St. Francis Downtown, a 245-bed all-private room facility, offers a complete range of surgical and diagnostic services. St. Francis Eastside is Greenville County's first and only freestanding hospital dedicated to the healthcare needs of women and families. St. Francis Millennium is home to the St. Francis Cancer Center and the Institute for Chronic Health, an innovative facility focused on identifying personal health risks, minimizing those risks and coordinating care for persons with chronic disease, such as diabetes, heart, vascular, lung and metabolic disorders.

Website: [www.stfrancishealth.org](http://www.stfrancishealth.org)



## SHRINERS HOSPITALS FOR CHILDREN® – GREENVILLE

**Shriners Hospitals for Children® - Greenville** is a 50-bed pediatric orthopedic hospital and research and teaching center providing comprehensive medical, surgical and rehabilitative care to children with orthopedic conditions. The hospital is part of the Shriners Hospitals for Children® healthcare system that operates 22 hospitals dedicated to improving the lives of children by providing pediatric specialty care, innovative research and outstanding teaching programs. Children with orthopedic conditions, congenital anomalies, burns, spinal cord injuries and diseases of the neuromusculoskeletal system are eligible for care and receive all services in a family-centered environment, regardless of their ability to pay. Shriners Hospitals for Children® has been a leader in pediatric orthopedic care since 1922, offering the largest full-time staff of pediatric orthopedic surgeons in the nation.

Website: [www.greenvilleshrinershospital.org](http://www.greenvilleshrinershospital.org)

## GREENVILLE HEALTH SYSTEM

**Greenville Health System (GHS)** is a public not-for-profit academic health system, widely recognized as the state's most comprehensive healthcare provider and one of the Southeast's leading medical facilities. GHS is committed to medical excellence through patient care, research, education, technology and innovation. Eight campuses provide convenient, integrated healthcare to communities across Greenville County and beyond through a sophisticated referral and education network. GHS is comprised of a Level I trauma center, six acute care hospitals, a psychiatric hospital, a rehabilitation hospital, a regional medical center, a community wellness center, research and education facilities, primary care physician practices and numerous specialty facilities. GHS is one of the area's largest employers with more than 15,000 employees and more than 945 physicians providing medical and consultative services across all major clinical areas.

Greenville Memorial Hospital (GMH), the GHS flagship, is the largest acute care hospital in South Carolina, serving over one million people each year. GMH ranks among the very best in the state according to U.S. News' 2013-2014 publication of *America's Best Hospitals*. Located on the GMH campus, the \$60 million Health Sciences Education Building opened in 2012 and is home to the **University of South Carolina School of Medicine – Greenville**. GHS Children's Hospital, the largest children's program in the state, includes a

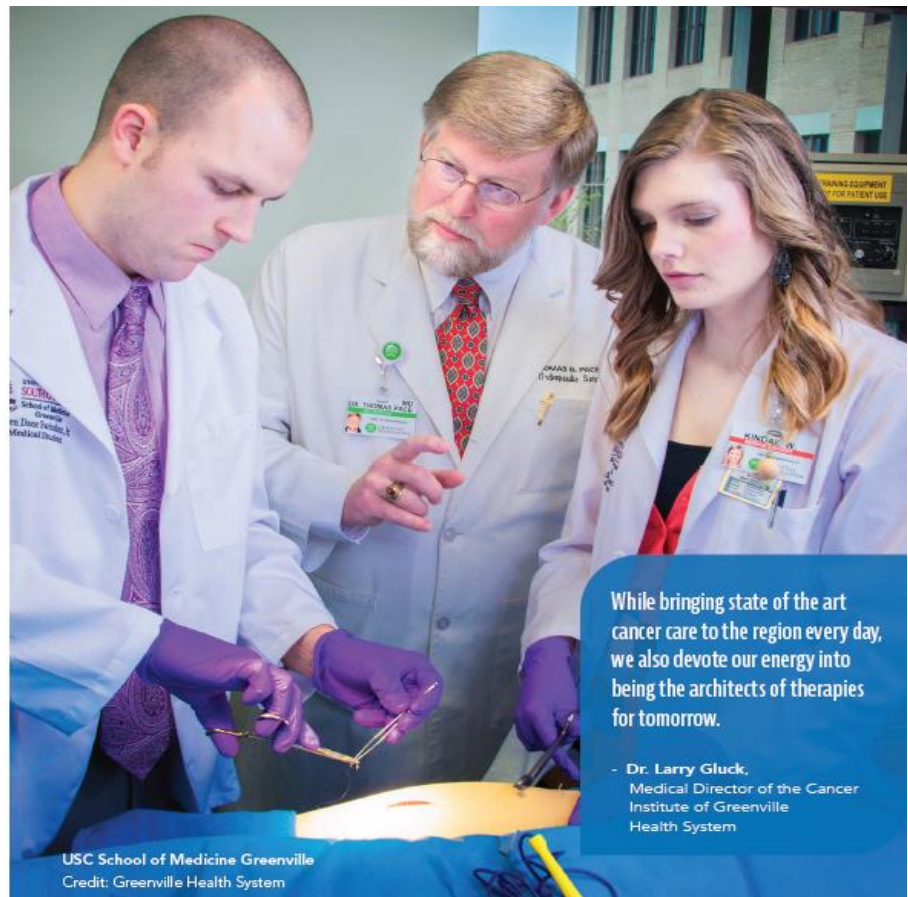
nationally recognized Level III Neonatal Intensive Care Unit and the region's only Pediatric Intensive Care Unit. The Institute for Translational Oncology Research (ITOR) at GHS is paving the way for new breakthroughs in rapid drug development, diagnostic discovery and advanced cancer care. The Institute for Advancement of Health Care (IAHC) is the health services research entity for GHS, positioned to study healthcare delivery issues, including quality, access and cost.

Greenville Health System is the only academic health center of its kind in the nation. GHS and its primary academic partners—Clemson University, Furman University and the University of South Carolina (USC)—are working together to pave the way for breakthroughs in healthcare delivery, access and affordability through a unique concept known as GHS Clinical University. Providing access to more than 40 academic professional programs, a four-year medical school, clinical and translational research, and the region's largest healthcare delivery system, GHS Clinical University is dedicated to helping the health professionals of today and tomorrow meet the real-world needs of the community.

Website: [www.ghs.org](http://www.ghs.org)

## BON SECOURS ST. FRANCIS HEALTH SYSTEM

**Bon Secours St. Francis Health System**, founded in 1932, is a private not-for-profit health system that boasts some of the highest patient satisfaction ratings in the nation. St. Francis operates three major facilities in the Greenville area: St. Francis Downtown, St. Francis Eastside and St. Francis Millennium, as well as numerous outpatient surgery and therapy centers. Their mission to bring compassion to healthcare is achieved under the guidance and support of Bon Secours Health System, one of the best-performing integrated health systems in the country.



While bringing state of the art cancer care to the region every day, we also devote our energy into being the architects of therapies for tomorrow.

- Dr. Larry Gluck,  
Medical Director of the Cancer  
Institute of Greenville  
Health System

USC School of Medicine Greenville  
Credit: Greenville Health System



# PARKS & OUTDOOR RECREATION

VOTED #17 FOR AMERICA'S  
**Quirkiest Towns**

-Travel & Leisure, 2014

**#5 Best Cycling Towns**  
IN AMERICA

-USA Today, 2014

**Main Street Prettiest Southern Streets**  
FOR A STROLL

-USA Today, 2014

**THE CLIFFS #9 America's Top 100 Golf Communities**

-Travel & Leisure, 2013

**Falls Park**  
RANKED IN U.S. PARKS  
**Top 10 Best**

-Trip Advisor, 2013-2014

**Best Bike Destination**  
-RUNNER UP-



**GREENVILLE NAMED "Playful City"**  
USA COMMUNITY

-Kiddom, 2011-2016

## FALLS PARK AND LIBERTY BRIDGE

**Falls Park**, located just steps away from Main Street in the historic West End district, seamlessly aligns architecture, art and nature. The park, made possible through a partnership between the City of Greenville and Carolina Foothills Garden Club, features 20 acres of public gardens showcasing Reedy River Falls and is, undoubtedly, one of Greenville's greatest treasures. Here visitors can stroll scenic trails, marvel at sweeping displays of seasonal flowers and picnic along the river. In addition, the park's two outdoor amphitheatres host numerous concerts and theatrical performances, encouraging visitors to enjoy the arts as well as the outdoors.

The dramatic focal point of Falls Park is the \$4.5-million **Liberty Bridge**, created by world renowned architect Miguel Rosales of Boston. This world-class pedestrian bridge has a horizontal curve radius of 214-feet and spans 355 feet across the falls. The bridge's 90-foot suspension towers lean downstream at a 15-degree angle and are located along one side in order to provide an unobstructed view of Reedy River Falls. Both Falls Park and the Liberty Bridge have received national and international recognition for excellence in design.

Website: [www.fallspark.com](http://www.fallspark.com)

## CLEVELAND PARK

**Cleveland Park** is the city's largest and most extensive recreation area, featuring tennis and volleyball courts, athletic fields, jogging trails, exercise equipment and playground areas. In addition, Cleveland Park is the site of the Rock Quarry Garden, the Fernwood Nature Trail, the Vietnam Veterans Memorial and the Greenville Zoo.

## GREENVILLE ZOO

The **Greenville Zoo** is a 14-acre facility featuring wildlife from around the world, including giraffes, orangutans, lions, monkeys and more. In addition to exciting animal exhibits, the zoo offers year-round educational programs and events. The Greenville Zoo is accredited by the Association of Zoos and Aquariums, recognizing its exceptional standards in operations, management and animal care.

Website: [www.greenvillezoo.com](http://www.greenvillezoo.com)

## BICYCLE FRIENDLY COMMUNITY

The League of American Bicyclists honored Greenville with its prestigious Bicycle Friendly Community award (Bronze Level) in 2014. The City's numerous efforts to promote bicycling include more than 17 miles of on-street bikeways, 13 miles of paved bicycle trails and a public bike share program called Greenville B-Cycle. Greenville is also home to George Hincapie, one of the country's best cyclists. The city's enthusiasm for cycling was shared with the world when Greenville hosted the UCI Para-Cycling World Championships in 2015 and when Greenville welcomed the return of the USA Cycling Professional Championships in 2016.

## SWAMP RABBIT TRAIL

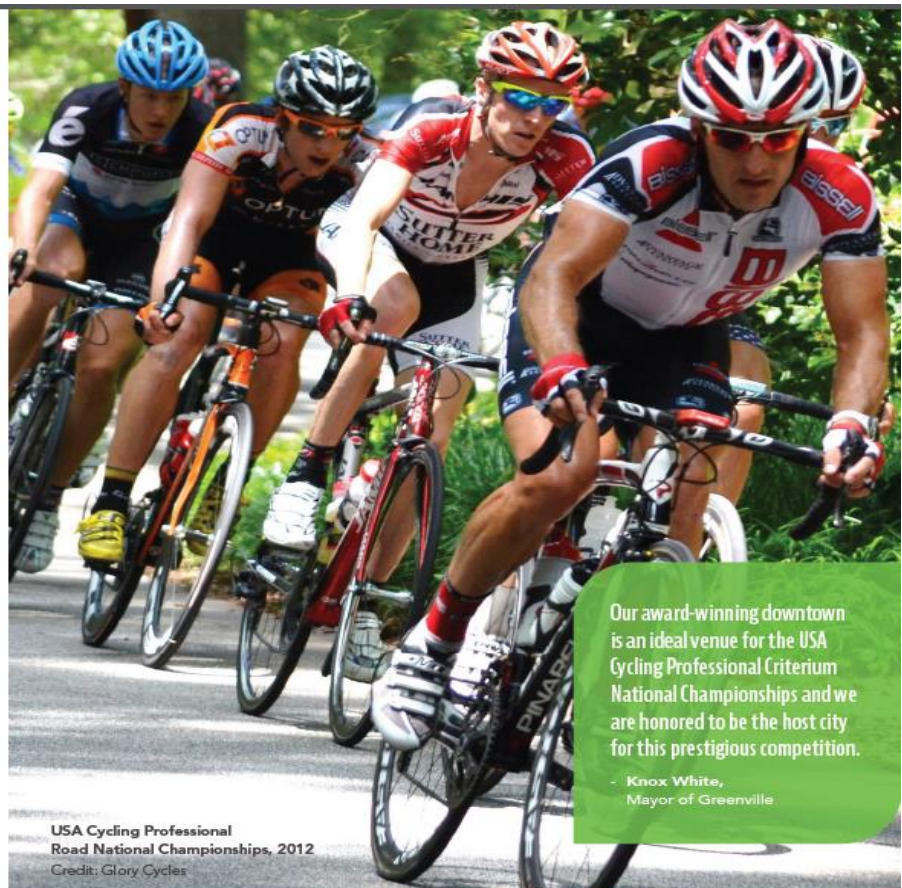
The **Swamp Rabbit Trail** is an 21-mile walking, running and bicycling trail, connecting downtown Greenville, Cleveland Park, Falls Park and several city neighborhoods to Travelers Rest, Furman University and beyond.

Website: [www.greenvillecc.com/swamprabbit](http://www.greenvillecc.com/swamprabbit)

## OUTDOOR RECREATION

Mountains, lakes and more parks and trails surround Greenville—providing nature lovers and outdoor enthusiasts with easy access to endless recreational opportunities. The Blue Ridge Mountains, so close they provide a picturesque backdrop to Greenville's skyline, offer breathtaking views and amazing adventures, from rock climbing to kayaking. Lake Hartwell, Lake Jocassee and Lake Keowee are all located within just a short drive, making fishing and boating favorite pastime activities. Residents and visitors can also enjoy whitewater rafting on the Chattooga River, one of the premier rafting rivers in the eastern United States, or the Nantahala River, located in the Nantahala National Forest in Great Smoky Mountains National Park. Greenville's ideal location also provides a variety of options for relaxing day excursions and weekend getaways. Several ski resorts, including Sugar Mountain and Beech Mountain, are located nearby. Some of the Southeast's most popular coastal destinations, like Charleston, Hilton Head Island and Myrtle Beach, are also within a few hours' drive from Greenville.

With an average annual temperature of 60° F, it is no surprise that golf is a popular year-round sport in Greenville. Golf lovers can enjoy more than 50 public and private courses throughout the Upstate, including the prestigious Cliffs Communities featuring award-winning golf courses designed by renowned professionals Gary Player, Jack Nicklaus, Tom Fazio and Tom Jackson. The Upstate also hosts the annual BMW Charity Pro-Am Golf Tournament, one of the nation's top charity golf tournaments and the only tournament on the PGA's Web.com Tour where amateurs and celebrities are grouped with professionals in a four-day competition over three courses. Some of the best golf courses in the country, including Harbour Town Golf Links in Hilton Head Island and The Ocean Course on Kiawah Island—site of the 2012 PGA Championship—are located on South Carolina's coast within easy driving distance of Greenville.



Our award-winning downtown is an ideal venue for the USA Cycling Professional Criterium National Championships and we are honored to be the host city for this prestigious competition.

- Knox White,  
Mayor of Greenville

USA Cycling Professional  
Road National Championships, 2012  
Credit: Glory Cycles

# ARTS & ENTERTAINMENT

*Greenville boasts the Peace Center for the Performing Arts, Fluor Field at the West End and the Bon Secours Wellness Arena, as well as a number of museums, private galleries and theater venues, making it the premier cultural and entertainment center of the Upstate.*

## performing arts

### PEACE CENTER FOR THE PERFORMING ARTS

The **Peace Center for the Performing Arts**, located in the heart of downtown, is one of the most acoustically superior performance venues in the nation and home to the renowned Greenville Symphony Orchestra. The Peace Center hosts more than 300 events each year, including Broadway productions like *The Lion King*, *Jersey Boys* and *The Phantom of the Opera* and performers like Sheryl Crow, Bryan Adams and Diana Ross. Additionally, the outdoor amphitheater located directly behind the concert hall on the Reedy River hosts weekly concerts and other special events throughout the year.

Website: [www.peacecenter.org](http://www.peacecenter.org)

### THE WAREHOUSE THEATRE

The **Warehouse Theatre**, located in the historic West End, delivers intense, intimate and unexpected productions of live theatre—from re-envisioned classics to cutting-edge new works. The Warehouse Theatre is a professional theatre organization, spotlighting a unique mix of emerging talents, local professionals and highly acclaimed artists from around the country.

Website: [www.warehousetheatre.com](http://www.warehousetheatre.com)

### GREENVILLE LITTLE THEATRE

The **Greenville Little Theatre** offers rich, evocatively staged and costumed classical theater from Shakespeare to Oscar Wilde to Cole Porter, as well as drama, comedy and musicals. The theatre presents six major Broadway-style stage productions annually, including such recent favorites as *Our Town* and *Les Misérables*. The Greenville Little Theatre is now in its 88th year of providing quality entertainment to the Upstate.

Website: [www.greenvillelittletheatre.org](http://www.greenvillelittletheatre.org)



## museums

### HERITAGE GREEN

**Heritage Green**, the cultural center of the city, is the location of the Greenville Little Theatre, Greenville County Hughes Main Library, Greenville County Museum of Art, Upcountry History Museum, The Children's Museum of the Upstate and Bob Jones University Museum & Gallery at Heritage Green.

### GREENVILLE SYMPHONY ORCHESTRA

The **Greenville Symphony Orchestra** (GSO) began in 1948 and has since become one of the finest symphony orchestras in the Southeast, featuring musicians at the height of their profession. The GSO is a cornerstone of the Upstate's thriving arts scene and remains dedicated to providing educational and cultural opportunities that enrich, impact and engage members of our community. The GSO is South Carolina's largest professional orchestra and draws more than 30,000 people to downtown each year. Internationally acclaimed conductor Maestro Edvard Tschivzhel serves as the GSO's music director and conductor.

Website: [www.greenvillesymphony.org](http://www.greenvillesymphony.org)

### CAROLINA BALLET THEATRE

Founded in 1972, **Carolina Ballet Theatre** (CBT) has been a significant contributor to Greenville's vibrant arts and culture scene for more than 40 years. CBT is the area's premier professional dance company. Its mission is to promote and expand the art of dance to all segments of the Greenville community. CBT achieves this goal by providing the highest caliber training and performance opportunities for dancers in the Upstate. The vision and passion of the theatre's devoted leaders, volunteers and patrons have propelled the company into a professional powerhouse that continues to draw dancers and attention from around the world.

Website: [www.carolinaballet.org](http://www.carolinaballet.org)

### GREENVILLE COUNTY MUSEUM OF ART

The **Greenville County Museum of Art** is one of the country's premier American art museums, drawing visitors from around the world to view installations by two of the nation's greatest artists, Andrew Wyeth and Jasper Johns. The museum is home to more than forty works by Jasper Johns, an internationally-acclaimed artist and native of South Carolina, and the largest public collection of watercolors by iconic American artist Andrew Wyeth. The museum has received international attention for its association with Wyeth, who once hailed Andrew Wyeth: *The Greenville Collection* as "the very best collection of my watercolors in any public museum in the country." Additionally, the museum boasts an extensive collection of pieces by Stephen Scott Young and individual works by such artistic masters as John James Audubon and Georgia O'Keeffe.

Website: [www.gcma.org](http://www.gcma.org)

### MUSEUM AND GALLERY AT BOB JONES UNIVERSITY

The **Museum & Gallery (M&G) at Bob Jones University** has been open and accessible to the public since 1951. While the collection's primary focus is European Old Master paintings, it also displays sculpture, textiles, ancient artifacts, architectural elements and Gothic to nineteenth century furniture. An innovative, educational satellite facility, **M&G at Heritage Green**, provides downtown visitors an opportunity to learn about and experience fine art through special exhibits of works selected from M&G at Bob Jones University's world-renowned painting collection along with loans from private and public collections.

Website: [www.bjumg.org](http://www.bjumg.org)



### CENTRE STAGE

**Centre Stage**, founded in 1983, is a 285-seat professional regional theater in downtown Greenville offering a wide range of entertainment, including music, comedy and drama. Centre Stage aims to be the cornerstone of creative life in the Upstate. The theater hosts art exhibitions, chamber music concerts, independent film screenings, guest lectures, galas and other special events inside a state-of-the-art performance facility.

Website: [www.centrestage.org](http://www.centrestage.org)

### SOUTH CAROLINA CHILDREN'S THEATRE

Celebrating 29 years, the **South Carolina Children's Theatre** (SCCT) has provided young people the opportunity to work with talented directors, choreographers and musicians, as well as the chance to perform on stage at the Peace Center for Performing Arts. SCCT's imaginative productions are designed to educate and stimulate the minds of young people and provide the Upstate with fun, family friendly entertainment.

Website: [www.scchildrenstheatre.org](http://www.scchildrenstheatre.org)



### THE CHILDREN'S MUSEUM OF THE UPSTATE

The **Children's Museum of the Upstate** (TCMU) opened in 2009 on the campus of Heritage Green in downtown Greenville. The museum is committed to serving the needs and interests of all children by providing experiences that stimulate curiosity, stir the imagination and develop a lifelong love of learning. The 79,000-square foot facility features three floors of interactive exhibits and is one of the largest children's museums in the United States. TCMU is the only children's museum in association with the Smithsonian Institution. As an affiliate, TCMU has access to Smithsonian resources, including its collections, scholarships, traveling exhibitions and membership benefits. It also gives TCMU and the Smithsonian Institution an opportunity to pursue high-level collaborations around Science, Technology, Engineering, Art and Math (STEAM) initiatives.

Website: [www.tcmupstate.org](http://www.tcmupstate.org)

### UPCOUNTRY HISTORY MUSEUM

The 43,000-square foot **Upcountry History Museum** opened in 2007, and has quickly become one of Greenville's most popular attractions. The museum's mission is to promote, present and preserve the history of Upcountry South Carolina through education, research and service. Visitors are invited to discover the rich texture of the Upcountry's past and present through interactive multi-media exhibits, collaborative outreach programs, oral history presentations and student enrichment activities.

Website: [www.upcountryhistory.org](http://www.upcountryhistory.org)



## public art

### ARTS IN PUBLIC PLACES

Greenville proudly boasts a diverse collection of public artwork through its **Arts in Public Places Program**. Sculptures, murals and water features crafted by world-renowned artists add beauty and energy to many of the city's public spaces. A public art walking tour serves as a great resource for discovering this varied collection of unique artwork.

Website: [art.greenvillesc.gov](http://art.greenvillesc.gov)

## sports & entertainment venues

### FLUOR FIELD AT THE WEST END

**Fluor Field at the West End** is the home to the **Greenville Drive**, a minor league Class A affiliate of the Boston Red Sox in the South Atlantic League. The 5,000-seat stadium, located in downtown Greenville, is a replica of Fenway Park, featuring a manual scoreboard and Greenville's own "green monster." More than 300,000 fans visit Fluor Field at the West End each year. In addition to more than seventy Greenville Drive games held throughout the season, Fluor Field at the West End also hosts numerous NCAA programs, tournaments and special events.

Website: [www.greenvilledrive.com](http://www.greenvilledrive.com)



### DOWNTOWN GREENVILLE

Greenville is one of the Southeast's favorite tourist destinations, attracting more than 5.8 million visitors each year. The city features a variety of destination shopping and dining districts, including downtown's award-winning Main Street—hailed as one of "America's Greatest Main Streets" by *Travel + Leisure* and *Parade* magazines. Visitors to downtown will discover a mix of independently-owned local boutiques and national retailers, more than 100 savory restaurants (many are chef-owned), unique urban condos and apartments, an extensive collection of public art and the largest concentration of cultural amenities in the region. Main Street features lush, green trees, wide sidewalks—perfect for casual strolls and outdoor dining—and twinkling tree lights that provide a warm ambiance for year-round enjoyment. Additionally, Greenville offers a variety of accommodations conveniently located throughout the area, ranging from luxury hotels to quaint bed and breakfasts.



### TD CONVENTION CENTER

The **TD Convention Center** (TDCC) is one of the nation's largest convention and meeting facilities with more than 280,000 square feet of exhibit space and 60,000 square feet of meeting and conference space. The facility can accommodate groups from 25 to 25,000 and is managed by SMG, the nation's leader in public venue management, marketing and development. The City of Greenville completed a \$22-million renovation of the center in 2009. Its size and convenient location make it a popular choice for regional and national tradeshows, special events and conferences.

Website: [www.tdconventioncenter.com](http://www.tdconventioncenter.com)

### BON SECOURS WELLNESS ARENA

The **Bon Secours Wellness Arena**, a 15,000-seat state-of-the-art indoor arena in downtown Greenville, serves as the Upstate's premier venue for sports and entertainment events. The Arena is also home to the **Greenville Road Warriors**, a minor league hockey team and ECHL affiliate of the Philadelphia Flyers (NHL) and Adirondack Phantoms (AHL).

Website: [www.bonsecoursarena.com](http://www.bonsecoursarena.com)

### NCAA DIVISION 1 SPORTS

Both Clemson University and Furman University offer National Collegiate Athletic Association (NCAA) Division I sports. State-of-the-art athletic complexes and facilities at both universities house a wide array of sports programs—ranging from football to volleyball. A piece of the National Football League (NFL) also can be found in Upstate, South Carolina. The **Carolina Panthers** have trained at Wofford College in nearby Spartanburg each summer since their inaugural season in 1995. Wofford has one of the NFL's finest training facilities, and the camp has been ranked among the top five in the league for fan friendliness by Peter King of *Sports Illustrated*.



### SPECIAL EVENTS

In addition to year-round cultural and entertainment events held at various venues throughout downtown, the city hosts a number of special events along Main Street. Several of the city's signature events, including Fall for Greenville and the TD Saturday Market, are recognized among the top 20 events in the Southeast (*Southeast Tourism Society*). The city's newest seasonal event, United Community Bank Ice on Main, features an outdoor ice skating rink in the heart of downtown.

Art enthusiasts flock to downtown Greenville every spring to attend Artisphere—ranked among the top 10 fine art shows in the country (*Greg Lawler's Art Fair Sourcebook*). Award-winning restaurants and Euphoria, an annual food and wine event, have led to Greenville's rising reputation as an up-and-coming "foodie" city and earned it recognition as one of "The South's Tastiest Towns" (*Southern Living*, 2013) and "The Next Big Food City of the South" (*Esquire*, 2013).

Website: [www.visitgreenvillesc.com](http://www.visitgreenvillesc.com)



### WEST END HISTORIC DISTRICT

The West End Historic District, located just across the Reedy River, is downtown's historic district and home to several of the city's most recognizable landmarks, including RiverPlace, Fluor Field at the West End, Falls Park and the award-winning Liberty Bridge—a 345-foot pedestrian bridge spanning the Reedy River Falls.

Website: [www.westendgreenvillesc.com](http://www.westendgreenvillesc.com)



### THE VILLAGE OF WEST GREENVILLE

The Village of West Greenville - once the heart of the local textile industry - is a burgeoning arts community less than two miles from downtown Greenville. The organic transformation of this historic mill village is evidenced by the presence of more than 30 unique businesses, including artists' studios, galleries, retailers, restaurants and more.

Website: [www.villageofwestgreenville.com](http://www.villageofwestgreenville.com)



# CITY GOVERNMENT OVERVIEW

The City of Greenville was incorporated in 1831 and adopted the Council-Manager form of government by ordinance in 1976 pursuant to Section 5-5-10 of the Code of Laws of South Carolina. The governing body is comprised of a mayor elected at-large and six council members, two of whom are elected at-large and four who are elected from their respective districts. As contained in Section 2-32 of the Code of Ordinances of the City of Greenville, the City Council shall fix the policies of the City and the City Manager shall administer such policies.

## GOVERNMENT ORGANIZATION

The City Council appoints the City Manager, the City Attorney, and the Municipal Judge. The City Manager directs and coordinates the day-to-day operations of the City. In FY 2018-19, approximately 1,000 employees will work for the City, providing a wide range of local government services.

Certain public services, including the hospital, public schools, public housing, the airport, and water and sewage treatment, are handled through agencies that are external to City government. The City influences each of these agencies, either through appointments to the governing boards or through liaison relationships maintained by the City Manager. Electric, natural gas, and cable television services are provided by private companies.

The principal functional areas of City government are summarized below and in the organizational chart that follows the descriptions. These functions are designed to provide governmental services in an efficient and effective manner while promoting quality customer service.

**The Legislative and Administrative** departments are comprised of both elected and non-elected officials. Included within this area are the functions of Mayor and City Council, City Manager, City Clerk, City Attorney, and Municipal Court.

**The Public Information and Events Department** is comprised of Public Information, Special Events, and Event Management. The Public Information Division manages all citizen interactions with the City including Greenville Cares, neighborhood services, and public information. The Special Events Division encourages and regulates festivals, events, and other community activities in Greenville. The Event Management Fund is also included in this department and is responsible for producing major community events and the Saturday Market.

**The Economic and Community Development Department** is responsible for encouraging and managing private development in the municipal limits. Included in this area are Economic Development, Building and Property Maintenance, and Planning and Zoning. Also included in Economic and Community Development is Community Development, which is reported in the Community Development, HOME, and HOPWA funds.

**The Human Resources Department** is responsible for the City's recruitment, retention, and compensation programs. In addition, it is home to Occupational Health, which provides numerous employee screenings. Included within Human Resources is management of the City's program for health and dental benefits, and Health Benefits fund.

**The Office of Management and Budget (OMB)** is responsible for financial management and information technology. Included in this department are Budget and Internal Audit, Revenue, Accounting, Purchasing, Risk Management, Geographic Information Services, Information Technology, and administration of the outsourced management contract for the TD Convention Center.

**The Police Department** provides a variety of public safety services, including mobile patrol, crime prevention, crime investigations, warrant detail, and traffic enforcement. Included within this department are the following divisions:

- Administration (budget, human resources, and accreditation)
- Operations (patrol, mobile response, traffic enforcement, accident investigation and criminal investigations)
- Communications Section (call-taking and dispatch)

**The Fire Department** provides fire suppression services and conducts an aggressive inspection program designed to prevent fires. Divisions include:

- Chief's Office (administration)
- Prevention (enforcement of fire protection codes and investigations)
- Suppression (response to calls for service)
- Services (training and equipment/vehicle maintenance)

**The Public Works Department** encompasses those areas related to the maintenance of the City's infrastructure and solid waste collection. Organizationally, Public Works includes the following:

- Administration (oversight of all Public Works functions)
- Traffic Engineering (infrastructure design and review, traffic design and control)
- Engineering (management of all functions associated with civil engineering and capital improvement design including construction, streets, stormwater, wastewater, and traffic operations)
- Streets (resurfacing, street sweeping, and sidewalk repair)
- Wastewater (cleaning and repair of sanitary sewer lines)
- Solid Waste (collection of residential solid waste, including recycling services)
- Stormwater Management (improvement and maintenance of the storm drain system)
- Fleet and Safety Services (maintenance of the City's rolling stock)
- Construction Inspection (responsible for large construction and renovation projects, and inspection of various Capital Improvement Program (CIP) projects along with the road resurfacing and sidewalk rehabilitation programs)
- Building Services (oversight and maintenance of all City-owned and operated buildings)
- Downtown Infrastructure Maintenance (formerly named the CBD Work Crew)
- Parking (oversight of parking facilities owned and operated by the City and public parking in general)
- Utility Undergrounding (program management and implementation)

**The Parks and Recreation Department** manages the City's parks, recreation, and beautification efforts and encompasses the following functions:

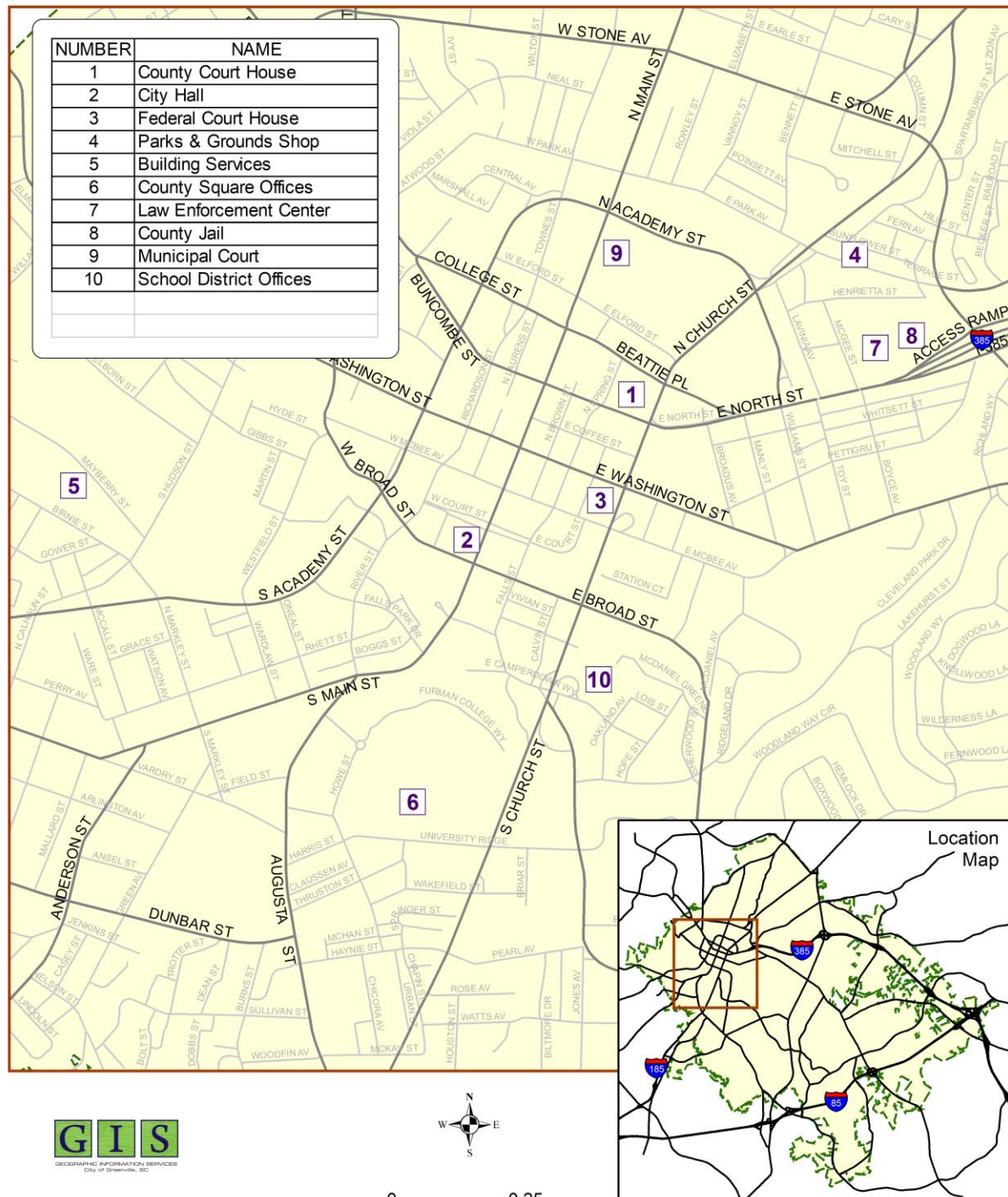
- Administration (oversight of all Parks and Recreation functions)
- Recreation
- Greenville Zoo
- Parks Maintenance
- Rights-of-Way Maintenance
- Beautification
- Tree Maintenance
- Falls Park

**The Public Transportation Department** includes the City's contract with the Greenville Transit Authority for all transit functions related to the operation of Greenlink, the community's bus system.



City of Greenville

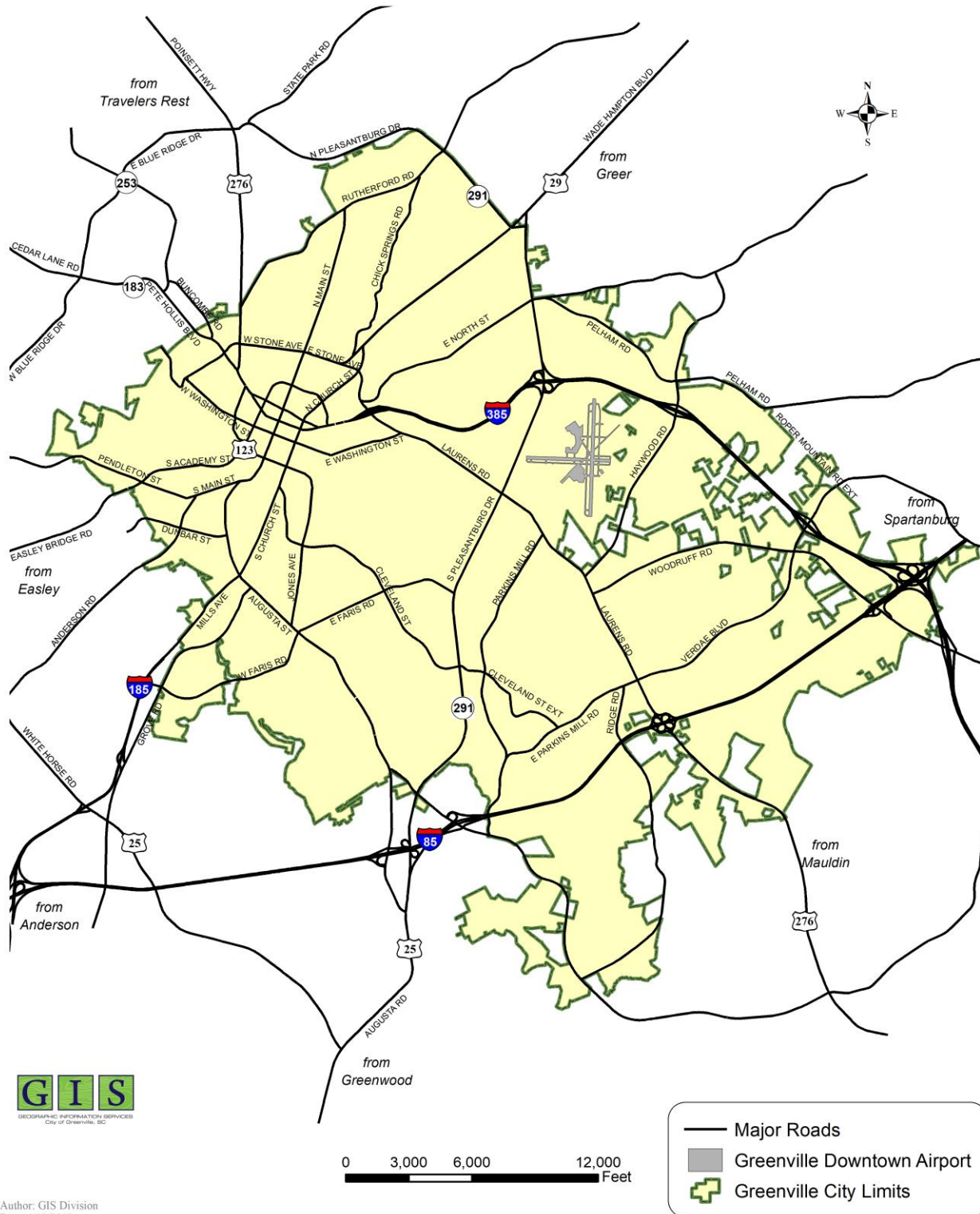
# Downtown Government Buildings





City of  
Greenville

# Major Roads

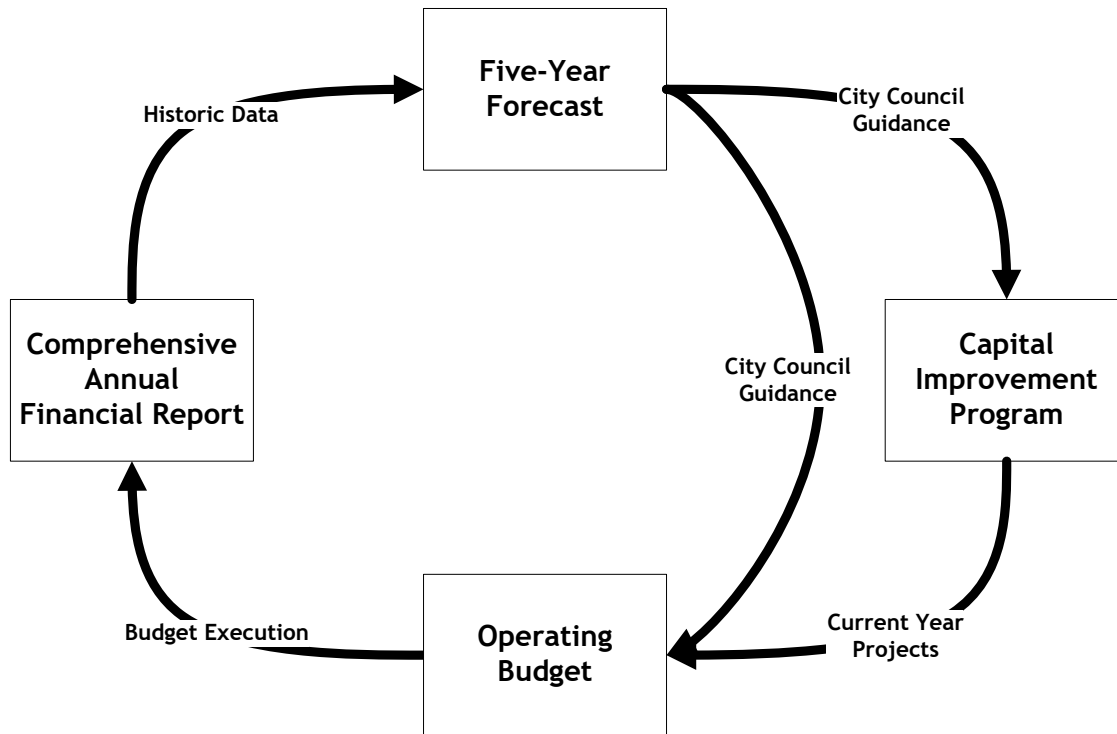


# FUND RELATIONSHIPS

The following illustrates the relationship between the various City funds and the departments listed on the organizational chart on the preceding page.

	Non-Departmental	Management and Budget	Human Resources	Economic and Community Development	Fire	Police	Parks and Recreation	Public Works	Public Information and Events	Public Transportation
General Fund	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Health Benefits		✓	✓							
Risk Management		✓	✓							
Fleet Services								✓		
Community Development				✓						
HOME Program				✓						
HOPWA Program				✓						
Hospitality Tax	✓									
Sunday Alcohol Permits	✓									
State Accommodations Tax	✓									
Local Accommodations Tax	✓									
Admissions Tax	✓									
Victim Witness						✓				
Utility Undergrounding								✓		
Event Management									✓	
TD Convention Center		✓								
Wastewater								✓		
Solid Waste								✓		
Stormwater Management								✓		
Parking								✓		
Greenville Zoo							✓			
Transit										✓
Tax Increment Funds	✓									

# LONG-TERM FINANCIAL MANAGEMENT



The City of Greenville maintains an integrated financial management process to incorporate long-term financial planning into its annual budgeting and reporting documents. By implementing a process with a longer-term perspective, it allows the City to proactively address major opportunities and challenges, to avoid short-term fixes, and to project capacity for debt issuance and pay-as-you-go capital projects. Each process is described in the City's budget management policy (found in the appendix). Each year, the City prepares four documents to implement its financial management process as described in its policies.

## FIVE-YEAR FINANCIAL FORECAST

In planning its longer-term operational and capital needs, each January, the Office of Management and Budget prepares a five-year financial forecast on the City's fiscal health in the following funds:

- General Fund
- Parking Fund
- Stormwater Fund
- Wastewater Fund
- Greenville Zoo Fund
- TD Convention Center Fund
- Solid Waste Fund
- Transit Fund
- Event Management Fund
- Hospitality Tax Fund
- Sunday Alcohol Permits Fund
- State Accommodations Tax Fund
- Local Accommodations Tax Fund
- Admissions Tax Fund



- Utility Undergrounding Fund
- Downtown Infrastructure Fund
- West End Tax Increment Fund

Using historic data from the Comprehensive Annual Financial Report (CAFR) for historic trends, and current-year budgets from the Annual Operating Budget and CIP, the forecast projects revenues and expenditures over five years based on historic trends and projected development. The forecast is presented to City Council (in a separate document) at its annual retreat, and includes policy options that the Council may consider towards achieving each fund's benchmarks and to maintain the positive fiscal condition of the City.

From its discussion, the City Council will give guidance to staff on preferred options in preparing the Capital Improvement Program and the Annual Operating Budget with an eye towards maintaining or improving the City's long-term financial position. Staff will then make recommendations to City Council in both the CIP and Operating Budget that seek to maintain or improve the City's financial position.

### **CAPITAL IMPROVEMENT PROGRAM**

Described fully in the Capital Improvement Program (CIP) and Debt Management section, the CIP is a multi-year financial plan that encompasses capital construction for projects exceeding \$100,000. The first year of the CIP becomes the capital budget for the coming fiscal year, and the subsequent years are planning years subject to future appropriation. Projects are proposed by departments based on needs and feedback received from stakeholders over the course of the year. The Five-Year Financial Forecast provides the foundation for projecting available debt capacity and balances for pay-as-you-go projects.

The impact of the CIP on the Annual Operating Budget is reflected in three areas:

- Pay-as-you-go financing reflected in the Operating Budget which impacts fund balance or available funds for operating needs;
- Debt service payment on any debt instrument that may be issued to finance capital improvements; and
- Staffing and other operating expenditures that may be required once a capital facility is completed.

### **OPERATING BUDGET**

The Annual Operating Budget is the vehicle through which the City Council authorizes the government to fund operations during a specific fiscal year for specific purposes, and which establishes the economic resources that are required to support these activities. The Budget is a fiscal, planning, and policy document which reflect the allocation of limited revenues among competing uses. These allocations are provided for only after considerable time and analysis are devoted to weighing and balancing the demands for public services with available resources. It incorporates feedback and direction resulting from the Five-Year Financial Forecast and Capital Improvement Program processes.

Legal provisions for adoption of the annual budget are contained in Article X, Section 7 of the Constitution of the State of South Carolina, Section 5-13-90 of the South Carolina Code of Laws of 1970, and Section 2-196 of the Greenville Municipal Code.

The main body of the budget document is organized by fund, then by department/function. Each department/function, in turn, is broken down into one or more divisions. At this level, detailed



information is presented for staffing, programs and activities, and expenditures by major category of expense. Finally, the appendix includes authorized staffing positions, appropriation ordinances, budgetary policies, and a glossary of key terms.

Annual budgets are legally adopted for the General Fund, Health Benefits Fund, Risk Management Fund, Fleet Services Fund, State Accommodations Tax Fund, Local Accommodations Tax Fund, Community Development Fund, HOME Program Fund, HOPWA Program Fund, Hospitality Tax Fund, Sunday Alcohol Permits Fund, Admissions Tax Fund, Victim Witness Fund, Utility Undergrounding Fund, Event Management Fund, Stormwater Management Fund, Wastewater Fund, Parking Fund, Greenville Zoo Fund, TD Convention Center Fund, Solid Waste Fund, Transit Fund, and the Tax Increment Funds. An annual budget is not adopted for the Capital Projects Fund, the Law Enforcement Fund, or the Miscellaneous Grants Fund, whose expenditures are budgeted on a project-duration basis.

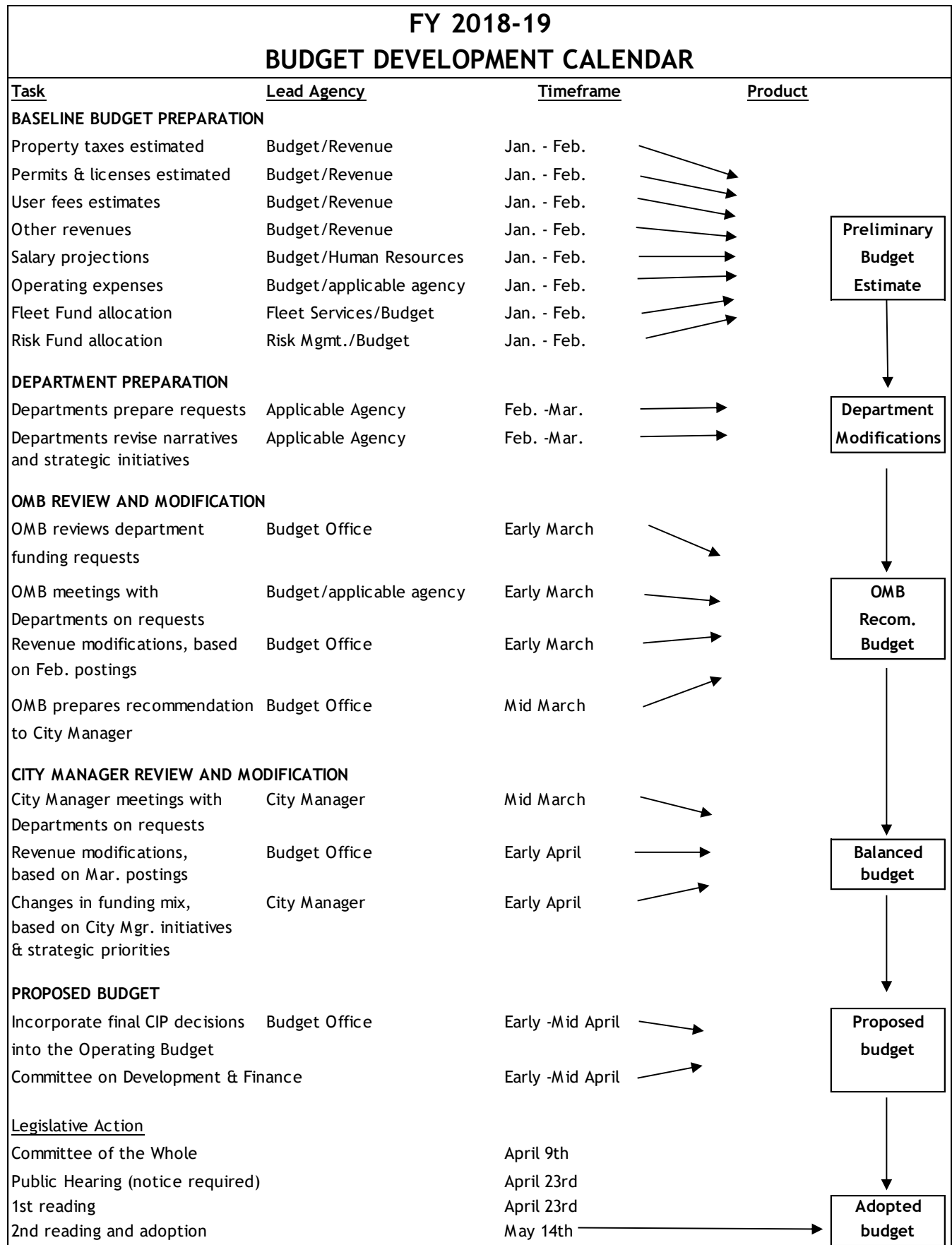
### **BUDGET PROCESS**

The budget process begins in January of each year for the forthcoming fiscal year which runs from July 1 to June 30 (see budget calendar on page B-22). Utilizing direction from City Council's retreat regarding the five-year financial forecast, the Office of Management and Budget projects fixed operating costs, vehicle replacement, and salary and fringe benefits costs for currently budgeted staffing and service levels. Departments develop objectives and service enhancement requests. This information is assimilated by the Office of Management and Budget in February along with current financial results. In January and February, the Office of Management and Budget projects revenues for all funds based on current tax rates and fee structures. Certain growth assumptions are made based on analysis of local and regional economic trends. In March and April, the City Manager meets with department heads to review funding requests, prioritize program needs, and establish consensus on objectives. Based on the most recent revenue estimates available, the City Manager and the Office of Management and Budget modify funding requests according to prioritized service levels. A preliminary budget document is then prepared and submitted to Council by May 1. City Council may deliberate on the preliminary budget during the month of May and into early June. No later than the end of June, Council adopts an appropriation ordinance for all funds following formal readings. The City Council must approve the budget by July 1 prior to any expenditure being made in the new fiscal year.

**Balanced Budget:** By state law, the City is required to adopt a balanced budget. For the purposes of this document, the City defines a balanced budget as current revenues plus fund balance appropriated equals or exceeds approved expenditures.

A capital budget and multi-year Capital Improvement Program are presented concurrent with the submission of the formal operating budget. City Council held first reading on the capital budget and CIP on April 9th, 2018. The second reading was held concurrently with budget adoption on May 14<sup>th</sup>, 2018. The operating budget generally does not contain funding for capital improvements, except for small equipment, rolling stock, and other items of a recurring nature. These items are generally of a small dollar amount and are usually under \$100,000 in value. Please see the CIP/Debt Management section for details on capital budgeting.

The Community Development budget cycle follows the same process with the addition of Citizens Advisory Committee recommendations and required public hearings.



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**FUND ACCOUNTING**

The City's basis of budgetary focus is through the fund. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The operations of each fund are accounted for with a separate set of self-balancing accounts, and each fund is considered a separate accounting activity. Accordingly, budgeted revenues and expenditures are grouped by the following fund types:

- **General Fund** - used to account for all revenues and expenditures applicable to general operations of the City and to record all financial transactions not required to be accounted for in another fund. The general fund is the major fund that accounts for the day-to-day operations of the City.
- **Internal Service Funds** - used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. Expenses of these funds are included in the budgets of the respective agencies that use the services. Internal service funds have been established for the functions of health benefits, risk management, and fleet services.
- **Special Revenue Funds** - used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to be expended for specified purposes. Special revenue funds include Community Development, HOME, HOPWA, Local Accommodations Tax, Hospitality Tax, Sunday Alcohol Permits, State Accommodations Tax, Admissions Tax, Victim Witness, and Utility Undergrounding. In addition, the Event Management, Solid Waste and Transit funds were reclassified from Enterprise Funds to Special Revenue Funds on July 1, 2017.
- **Enterprise Funds** - used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs (including depreciation) of providing services to the general public are recovered primarily through user charges. Enterprise funds have been established for TD Convention Center, Wastewater, Stormwater Management, Parking, and Greenville Zoo.
- **Tax Increment Funds** - used to account for the accumulation of resources for, and the payment of long-term debt principal, interest, and to pay for redevelopment project costs as described in the City's adopted redevelopment plans. Two tax increment funds have been established to account for redevelopment project costs for improvements in the Central Business (Downtown Infrastructure) and West End.
- **Capital Projects Fund** - used to account for financial resources appropriated for the acquisition or construction of major capital facilities. Sources of financing for capital projects primarily include proceeds from the sale of general obligation and tax increment bonds, and transfers from the General Fund. Major capital requirements are addressed separately in a capital planning process and included in the Capital Improvement Program.

**Basis of Accounting** - refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. All governmental and fiduciary funds are accounted for using the modified accrual basis of accounting in which revenues are recognized when they become measurable and available as net position, and expenditures are recognized when the related fund liability is incurred. Enterprise funds and internal service funds are accounted for using the full accrual basis in which revenues are recognized when earned and expenses when incurred.

**Basis of Budgeting** - the budgets for governmental funds are adopted on a modified accrual basis, consistent with Generally Accepted Accounting Principles (GAAP). City Council adopts annual budgets for the City's General Fund, Special Revenue Funds, and Tax Increment Funds. Budgets for Capital Projects funds are adopted based on project length.

Budgets for proprietary funds, including Enterprise Funds and the Internal Services Funds, are adopted on a full accrual basis, but are not consistent with GAAP. The major differences used for budgeting proprietary funds are:

- Repayments on debt are budgeted as expenses rather than as a reduction in liabilities.
- Depreciation expense on fixed assets is not included in the budget as an expense.
- Capital construction and equipment are considered expenses, rather than a conversion of a current asset to a Capital asset.

Appropriations for governmental and proprietary funds lapse at year-end with the exception of any appropriations for capital projects and grant funds where appropriations are carried forward until such time as each project is completed.

**Encumbrances** - appropriations in governmental funds are encumbered upon issuance of purchase orders, contracts, or other forms of legal commitments. While appropriations lapse at the end of a fiscal year for all operating funds, the subsequent year's budget specifically provides for the re-appropriation of year-end encumbrances via ordinance. Outstanding encumbrances at year-end represent the estimated amount of expenditures the City will incur if unperformed contracts in process and outstanding purchase orders at year-end are completed.

#### **BUDGET EXECUTION AND AMENDMENTS**

Upon passage of the budget, departments are responsible for executing their budgets under the terms of the City's appropriation ordinance and the Budget Policy (listed in the appendix). During the course of the fiscal year, the budget is modified through three methods:

**Encumbrance Rollover** - the appropriation ordinance allows for unexpended encumbrances to be reappropriated in the subsequent fiscal year. Upon completion of year-end processing, budget authority is increased to cover the cost of unexpended encumbrances.

**Budget Transfers** - the City Manager has authority to move appropriation authority within and between departments in the operating budget and between like capital projects. Per ordinance, the City Manager is required to notify City Council of any transfer in excess of \$25,000 between projects or departments. Transfers outside of the scope given to the City Manager may be executed upon a resolution approved by a majority of City Council.

**Supplemental Appropriations** - can be passed by City Council authorizing the use of funds not previously included in the budget. This requires an ordinance passed by City Council.

#### **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

Upon completion of the fiscal year, all transactions are reported through the Comprehensive Annual Financial Report (CAFR). Prior year data shown in the operating budget is reconciled to the CAFR and data within the CAFR is used to provide historic trends and analysis for inclusion in the subsequent Five-Year Forecasts.

# PRINCIPAL REVENUE SOURCES

The cost to provide City services requires financing sources of an equal dollar amount. Local revenues are generated from a number of sources, including property taxes, user fees, business licenses, franchise fees, fines, permits, and state-shared revenue. Revenue forecasting is facilitated by the annual production of a Revenue Manual, which provides legislative authority, current rate structure, seven-year collection pattern, and basis of calculation for each primary revenue source. Major revenue classifications are described below.

**Property taxes** are the City's largest revenue source, comprising roughly 44.0% of all General Fund revenues. Property taxes are levied on all residential, commercial, and personal property in the City of Greenville. The tax levy on a particular piece of property is determined by three factors: market value, assessment ratio, and millage rate.

- *Market value* is determined by the Greenville County Assessor's Office using a variety of factors such as size, condition, location, and recent selling prices of comparable properties.
- *Assessment ratio* is a percentage which is multiplied by the appraised market value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%. Commercial properties and motor vehicles are generally assessed at 6% and personal property at 10.5%.
- *Millage* is a term used to describe the rate of taxes levied. A mill is calculated at one dollar per one thousand dollars of assessed value:

$$\frac{\$1 \text{ of tax}}{\$1,000 \text{ assessed value}} = .001 = 1 \text{ mill}$$

The South Carolina State Code of Laws limits the annual percentage increase in the millage rate to the increase in the Consumer Price Index plus the annual projected increase in population, with the exception that a municipality may utilize any allowed, but unused millage rate increase for the three previous tax years.

For property taxes to be fair and uniform, property values need to be updated to reflect market values for every property. State law requires reassessment every five years. Property was reassessed in Greenville County during FY 2015-16.

Calculation of City tax on a \$100,000 owner-occupied residence, using proposed City millage (for illustration only):

Market value	\$100,000
<u>x Assessment ratio</u>	<u>x .04</u>
Assessed value	\$ 4,000
<u>x Millage rate</u>	<u>.0853</u>
Tax bill	\$ 341.20

Below is a list of the principal taxpayers located within the City, their assessed value and the percent of total assessed valuation as of June 30, 2017.

<b>Taxpayer</b>	<b>Current Assessed Valuation</b>	<b>% of Total Assessed Valuation</b>
Duke Energy Corporation	\$10,555,030	2.3%
Magnolia Park LLC	\$5,963,270	1.3%
Simon Haywood LLC & Bellweather	\$5,949,030	1.3%
TD Bank NA	\$5,528,070	1.2%
Daniel International Corp	\$3,805,170	0.8%
Shops at Greenridge LLC	\$3,142,470	0.7%
Verdae Properties Inc	\$2,967,780	0.6%
CR Carolina Point LLC	\$2,723,920	0.6%
Bellsouth Telecomm Inc	\$2,513,860	0.5%
WF-GCA Innovation LLC	\$2,423,870	0.5%
<b>TOTALS</b>	<b>\$45,572,470</b>	<b>9.9%</b>

*Source: Assessed valuations for the taxpayers listed above provided by Greenville County.*

**Licenses and permits** represent the second largest revenue source for the City, comprising approximately 42.7% of all General Fund revenues. The most significant source is the business license fee, a levy based upon each \$1,000 of gross receipts, sales, or premiums of business done within the corporate limits of the City. There are rate categories established for over 250 business classifications. The base rate in most categories ranges from \$80 to \$135 for the first \$2,000 in receipts, and \$.25 to \$2 per \$1,000 for all receipts above \$2,000. The City also receives revenue from companies which issue health, life, and fire insurance premiums in the City. This revenue, based on a rate of .75% of gross premiums for life/health insurance and 2.75% of gross premiums for fire insurance, is collected and disbursed by the Municipal Association of South Carolina.

Other revenues in the licenses and permits category include franchise fees for electric, gas, and cable television. The rate structure is based upon a certain percentage of gross receipts in each case, and the basis of each forecast is trend analysis which generally parallels the rate of inflation.

**Intergovernmental revenue** includes grants and allocations from county, state, and federal governments. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest source is Aid-to-Subdivisions, distributed quarterly from the Local Government Fund and funded by a transfer of 4.5% of State General Fund revenues. Counties receive 83.278% and municipalities 16.722% of the distribution. However, the Local Government Fund has not been fully funded by the State Legislature since 2008, as portions of this revenue source have been redirected to cover shortfalls in the State budget. The forecast FY 2018-19 Local Government Fund (Aid to Subdivisions) revenue of \$1.3 million is based on prior year funding. The City also receives an annual reimbursement in the amount of \$857,044 for the City's granted exemption of the Merchant's Inventory Tax from property taxation. This amount is based on the value of the City's merchant inventory when the value was frozen in 1987 and the tax was taken out of the ad valorem process. In FY 2016-17, the City began receiving revenue from Greenville County from the County's former recreation district millage. FY 2018-19 revenue from that source is estimated at \$577,844.

**Fees and charges** are levied for services based on the premise that the cost of the service should be borne by those who directly benefit from the service. In the General Fund, user fees include plan

reviews, alarm fees, fire protection fees, and various recreation fees. Fees are based on a fixed dollar rate, and the revenue forecast for these sources is based on historical trends. Certain **user fees** established by the City are deposited in enterprise or special revenue funds to support the respective operations. These include wastewater fees, parking fees, stormwater fees, and solid waste fees.

- *Wastewater (sewer) user fees* finance the wastewater operation and are recorded in an enterprise fund. The monthly wastewater fee includes a base fee component based on meter size as well as a Rehabilitation Fee component based on service units. The total fee varies from \$5.83 to \$1,466.77 per month. Based on historical trends and a relatively fixed number of commercial and residential units in the City, this revenue source is estimated to generate \$5.88 million in FY 2018-19.
- *Parking fees* support the operations of the City parking facilities and are recorded in an enterprise fund. There are 12 parking garages or decks providing a total nearly 8,000 spaces. Parking garage rates are \$72.00 per month for most unreserved monthly parkers and \$1.50 to \$7.50, respectively, for hourly and daily parkers, with the first hour free. The projected parking revenue in any given year is based on the number of available spaces, current monthly and daily rates, and occupancy rate estimates.
- *Stormwater fees* support the stormwater management program and are recorded in an enterprise fund. The fee is based on impervious surface areas of residential and commercial property. Effective July 1, 2018, the basic rate structure will be \$42.78 per year for developed residential with impervious area of 1,640 sq. ft. or less, \$75.12 per year for developed residential with impervious area of greater than 1,640 sq. ft., and \$75.12 for developed commercial/industrial property for each equivalent residential unit. The current revenue estimate of \$5.92 million is based on a combination of historical trends, the rate schedule (which has been adjusted to reflect an increase of 2.2%), and the database for residential impervious area.
- *Solid waste fees* are levied through a \$16.00 monthly charge collected from approximately 15,500 residential units and are recorded in a special revenue fund. Revenues are based on the number of units combined with the projected growth in single-family units.

**Fines and forfeitures** consist of fines imposed and collected by the Municipal Court for misdemeanor crimes, moving traffic violations, and court costs. The forecast is based on historical trends and adjusted for any known changes in police arrest or prosecution policies, and/or changes in court jurisdictions and fine limitations.

Other revenues include the following:

- *Interest earnings*, which are dependent upon prevailing market rates, the City's fund balance, the timely receipt of taxes, effective cash management practices, and the amount of funds actually available for investment throughout the year.
- *External service reimbursements* reflect reimbursements by outside agencies for in-kind services performed by the City, or for pre-existing contractual arrangements. The revenue received is offset by expenditures related to services performed.
- *Interfund transfers* consist of redirecting monies from one accounting fund to another, rather than the receipt of "new" revenue.

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**CASH MANAGEMENT AND INVESTMENTS**

Following collection, but prior to disbursement of funds, the City of Greenville pursues an investment policy that seeks to preserve capital, liquidity, and yield. The City's investment policy is designed to operate within the existing statutes for the State of South Carolina and its political subdivisions. Pursuant to State law, the City may invest in the following:

- a) Obligations of the United States and agencies thereof;
- b) General obligations of the State of South Carolina or any of its political units;
- c) Savings and Loan Associations to the extent that the same are insured by an agency of the Federal government;
- d) Certificates of Deposit and funds in deposit accounts with banking institutions provided that such certificates and funds in deposit accounts are collaterally secured by securities of the type described in (a) and (b) above, held by a third party as escrow agent, or custodian of a market value, not less than the amount of the certificates or funds in deposit accounts so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government;
- e) Collateralized repurchase agreements when collateralized by securities as set forth in (a) and (b) above and held by the governmental entity or a third party as escrow agent or custodian; and
- f) No-load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (1) is limited to obligations listed in (a), (b), and (e), and (2) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

The City largely invests its cash reserves in obligations of the United States and related agencies, open-ended mutual funds that invest in short-term obligations of the United States governments and its agencies, and through participation in the South Carolina Pooled Investment Fund. The South Carolina Pooled Investment Fund is managed by the State Treasurer's Office and is an investment trust fund where public monies of political subdivisions may be invested. Its investments are restricted to the categories listed above.

The City's policy is to maintain a General Fund balance of 20% in order to maintain adequate cash reserves in anticipation of the receipt of tax and business license revenues which largely are collected during the third quarter of the fiscal year. This avoids the need for a revenue anticipation note or other short-term debt instrument.

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**PERFORMANCE MEASUREMENT**

Performance measurement is the process of determining an organization's success in meeting its goals and objectives. It allows an organization to judge what it is doing and how well it is doing it, and provides a means of examining how to improve services.

Performance measurement is particularly important in evaluating public services. Decision-making processes in the public sector, in contrast to those in the private sector, rarely can be evaluated by a profit/loss margin or equivalent "bottom line" metric. Government programs require other objective measures to determine success in implementing those programs.



Generally, there are four types of performance measures:

- Workload Measures: Focus on the amount of work done.
- Efficiency Measures: Focus on the work done and the cost to perform it.
- Effectiveness Measures: Focus on how well the work is performed.
- Outcome Measures: Focus on the desired result of a particular service.

The City of Greenville's performance measurement effort emphasizes the development and use of outcome measures. Outcome measures are preferred for two reasons:

- Outcome measures focus on why services are performed, as opposed to how services are performed. While other measures can focus on a particular management technique, outcome measures focus on the results as demonstrated in the community.
- Outcome measures focus on the overall organization, as opposed to a particular line unit or function. This recognizes that many of the most pressing issues facing the organization are not solely the responsibility of one department.

The City developed a series of outcome measures for each of the City's Strategic Goals, listed below. All departments with employees have Strategic Initiatives that correspond with the Strategic Goals, and each initiative shows an indication of completeness and denotes whether it is a current or ongoing initiative.

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## STRATEGIC GOALS

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*Greenville is a SAFE CITY where citizens and visitors are safe and feel confident that a response will be there at all times.*

*Greenville is a SUSTAINABLE CITY that protects and conserves its water, air, and green space, and promotes public health and wellbeing.*

*Greenville is a PROSPEROUS CITY that promotes the expansion of economic activity in its downtown and commercial corridors, fosters a healthy climate for new and existing businesses, and provides economic opportunities for all residents.*

*Greenville is a CITY OF NEIGHBORHOODS with quality housing for all incomes and engaged communities.*

*Greenville is a MOBILE CITY with a comprehensive transportation network that allows connectivity through multimodal options.*

*Greenville is a CITY OF CULTURE AND RECREATION with an emphasis on the arts, recreation opportunities, and community events.*

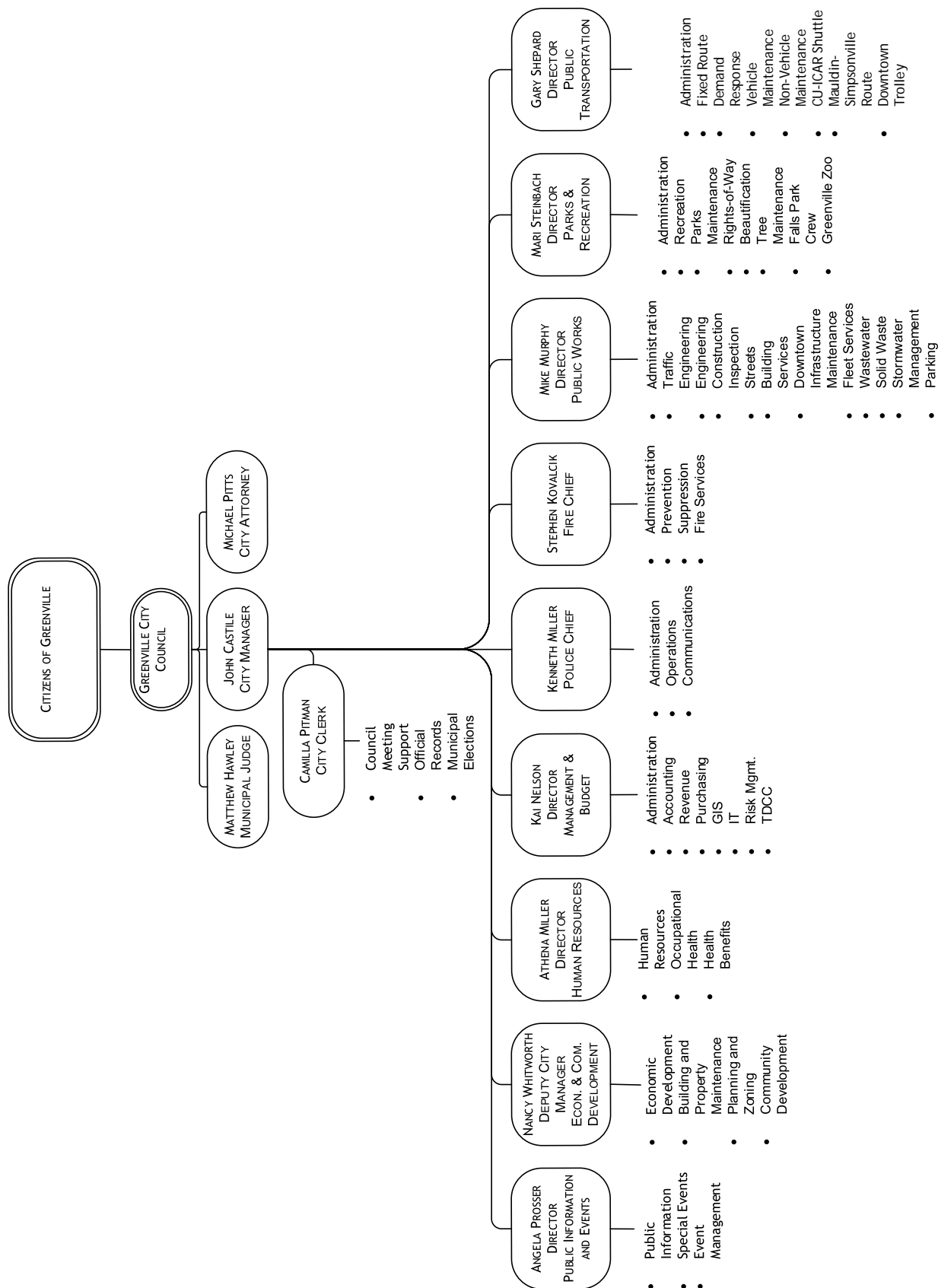
*Greenville is an INCLUSIVE CITY that celebrates diversity from a variety of backgrounds and cultures, and supports our children, families, and seniors.*



# AUTHORIZED STAFFING



# ORGANIZATION CHART



# SUMMARY OF PERSONNEL CHANGES

## FY 2018-19 SUMMARY OF PERSONNEL CHANGES

<u>General Fund Department</u>	<u>Position(s)</u>	<u>Amount Budgeted</u>
Police Department	Sergeant (2-EDU)	\$122,595
Police Department	Police Officer (8-EDU)	\$392,525
Fire Department	Administrative Assistant II	\$53,332
<b>Total, General Fund Personnel Changes</b>		<b>\$568,452</b>

### **Other Funds**

<u>Fund</u>	<u>Position(s)</u>	<u>Amount Budgeted</u>
Solid Waste Fund	Reduction - 5 Full-Time Positions*	(\$207,608)
Parking	Administrative Assistant II	\$53,332
Parking	Parking Maintenance Specialist	\$42,264
<b>Total, Other Funds Personnel Changes</b>		<b>(\$112,012)</b>

\*Five positions in Solid Waste are eliminated as the City continues with the transition to Automated Side-Loader Vehicles for collection that began in FY 2015-16.

# AUTHORIZED STAFFING

Net

2015-16 2016-17 2017-18 2018-19 Change

## GENERAL FUND

### LEGISLATIVE AND ADMINISTRATIVE

#### Mayor and Council

Mayor	1	1	1	1	
Council Members	6	6	6	6	
Executive Assistant to the Mayor	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	8	8	8	8	0

#### City Attorney's Office

City Attorney	1	1	1	1	
Assistant City Attorney	3	3	3	3	
Sr. Paralegal	0	1	1	1	
Paralegal	2	1	1	1	
Administrative Assistant III	1	1	1	1	
Legal Office Administrator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	8	8	8	8	0

#### Municipal Court

Municipal Court Judge	1	1	1	1	
Assistant Municipal Court Judge (FT)	1	1	1	1	
Assistant Municipal Court Judge (PT)	2	2	2	2	
Court Services Associate	6	6	6	6	
Clerk of Operations	1	1	1	1	
Clerk of Finance	1	1	1	1	
Court Services Coordinator	3	3	3	3	
Ministerial Recorder	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	
	19	19	19	19	0

#### City Manager's Office

City Manager	1	1	1	1	
Deputy City Manager	1	1	1	1	
Intergovernmental Manager	1	1	1	1	
Executive Assistant to the City Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	4	4	4	4	0

#### City Clerk's Office

City Clerk	1	1	1	1	
Deputy City Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	2	2	2	2	0

Subtotal Full-Time Legislative and Administrative 39 39 39 39 0

Subtotal Part-Time Legislative and Administrative 2 2 2 2 0

Total Personnel 41 41 41 41 0

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Net Change</u>
<b>PUBLIC INFORMATION AND EVENTS</b>					
<b>Public Information Division</b>					
Public Information Administrator	1	1	1	1	
Graphics Manager	1	1	1	1	
Video Manager	1	1	1	1	
Grants Coordinator	1	1	1	1	
Communications Manager	1	1	1	1	
CS Rep - Greenville Cares	1	1	1	1	
CS Rep - City Hall	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	7	7	7	7	0
<b>Special Events Division</b>					
Director of Public Information and Events	1	1	1	1	
Downtown Project Manager	0	0	1	1	
Business Analyst I	1	1	1	1	
Sales and Finance Manager	0	1	1	1	
Sales and Marketing Manager	1	0	0	0	
Special Events Manager	1	1	1	1	
Special Events Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	5	5	6	6	0
Subtotal Full-Time Public Information and Events	12	12	13	13	0
Subtotal Part-Time Public Information and Events	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	12	12	13	13	0



	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	Net <u>Change</u>
<b>ECONOMIC AND COMMUNITY DEVELOPMENT</b>					
<b>Economic Development</b>					
Director of Economic and Community Development	1	1	1	1	
Real Estate Development Manager	1	1	1	1	
Business Development Manager	1	1	1	1	
Economic Development Analyst	1	1	1	0	
Economic Dev. Marketing Analyst	0	0	0	1	
Sr. Economic Dev. Project Manager	2	1	1	1	
Economic Dev. Project Manager	0	1	1	1	
Administrative Assistant III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	7	7	7	7	0
<b>Planning and Zoning Division</b>					
Planning and Development Manager	1	1	1	1	
Assistant Manager of Planning and Development	0	0	0	1	
Planning Coordinator	0	0	0	1	
Zoning Administrator	1	1	1	0	
Zoning Code Enforcement Officer	1	1	1	1	
Zoning Coordinator	1	1	1	0	
Senior Development Planner	0	0	0	1	
Development Planner	2	2	4	4	
Administrative Assistant II	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	
	7	7	9	9	0
<b>Building and Property Maintenance Division</b>					
Building Codes Administrator	1	1	1	1	
Assistant Building Codes Administrator	1	1	1	1	
Plans Examiner	1	1	1	1	
Plans Routing Tech	1	1	1	1	
Permitting Manager	1	0	0	0	
Permit Coordinator	0	1	1	1	
Administrative Assistant I	1	1	1	1	
Inspector I, II, III	8	8	8	8	
Permit and License Specialist	0	0	0	1	
Permit and License Technician	0	0	3	2	
Code Enforcement Supervisor	1	1	1	1	
Code Enforcement Officer	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	
	18	18	21	21	0
Subtotal Full-Time Economic Development	32	32	37	37	0
Subtotal Part-Time Economic Development	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	32	32	37	37	0

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Net Change</u>
<b>HUMAN RESOURCES</b>					
<b>Human Resources</b>					
Director of Human Resources	1	1	1	1	
Benefits Administrator	1	1	1	1	
Compensation Manager	1	1	1	1	
EEO / Employment Administrator	1	1	1	1	
Administrative Assistant II	0	0	0	1	
Human Resources Tech.	1	1	1	0	
Sr. HR Generalist	0	0	1	1	
Compensation Analyst	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	6	6	7	7	0
<b>Occupational Health</b>					
Health Clinic Administrator	1	1	1	1	
Registered Nurse I, II	2	2	1	0	
Occupational Health Nurse	0	0	0	1	
Occupational Health and Wellness Coord.	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	
	3	3	3	3	0
Subtotal Full-Time Human Resources	9	9	10	10	0
Subtotal Part-Time Human Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	9	9	10	10	0
<b>OFFICE OF MANAGEMENT AND BUDGET (OMB)</b>					
<b>Administration Division</b>					
Director of Management and Budget	1	1	1	1	
Accounting Technician (PT)	1	1	1	1	
Budget Administrator	1	1	1	1	
Budget Analyst / Auditor	0	0	1	1	
Budget Analyst / Auditor (PT)	1	1	0	0	
Budget and Management Analyst	1	1	1	1	
Business Analyst II	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	6	5	5	5	0
<b>Accounting Division</b>					
Comptroller	1	1	1	1	
Senior Accountant	3	3	4	4	
Sr. Accounting Technician	1	1	0	0	
Payroll Accountant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	6	6	6	6	0

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	Net <u>Change</u>
<b>Revenue Division</b>					
Revenue Administrator	1	1	1	1	
Business License Auditor	1	1	1	0	
Business License Officer	2	2	2	2	
Business License Supervisor	1	1	1	1	
Revenue Auditor	0	0	0	1	
Revenue Coordinator	1	1	1	0	
Revenue Specialist	1	1	1	2	
Revenue Technician	1	1	1	1	
Permit and License Technician	<u>3</u>	<u>3</u>	<u>0</u>	<u>0</u>	
	11	11	8	8	0
<b>Purchasing Division</b>					
Purchasing Administrator	1	1	1	1	
Administrative Assistant II	0	1	1	1	
Administrative Assistant II (PT)	1	0	0	0	
Mail Services Clerk	1	1	1	1	
Lead Buyer	0	1	1	1	
Buyer	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	5	5	5	5	0
<b>Information Technology (IT)</b>					
Information Technology Manager	1	1	1	1	
Technical Services Manager	1	1	1	1	
Technical Project Coordinator	1	1	1	1	
Network / Security Administrator	1	1	1	1	
Enterprise Systems Business Analyst	0	1	1	1	
Server Administrator	1	1	1	1	
Support Center Technician	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	
	10	11	11	11	0
<b>Geographic Information Systems (GIS)</b>					
GIS Technical Manager	1	1	1	1	
GIS Analyst I, II, III	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	
	4	4	4	4	0
<b>Subtotal Full-Time OMB</b>	39	40	38	38	0
<b>Subtotal Part-Time OMB</b>	<u>3</u>	<u>2</u>	<u>1</u>	<u>1</u>	0
<b>Total Personnel</b>	42	42	39	39	0

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Net Change</u>
<b>POLICE DEPARTMENT</b>					
<b>Administration Division</b>					
Sr. Accounting Technician	1	1	1	1	
Property and Compliance Manager	1	1	1	1	
Crime Analyst	2	2	2	2	
Gang Intervention Program Coordinator	0	1	1	1	
Strategic Planning and Analysis Admin.	1	1	1	1	
Police Public Affairs Manager	0	0	0	1	
Social Media Coordinator	0	0	1	1	
Business Mgnt. and Systems App. Specialist	1	1	1	1	
Administrative Assistant III	1	1	1	1	
Administrative Assistant II	3	3	3	3	
Administrative Assistant I	1	1	1	1	
Training and Certification Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	12	13	14	15	1
<b>Operations Division</b>					
Police Chief	1	1	1	1	
Police Captain	5	5	5	5	
Police Lieutenant	10	10	10	10	
Police Sergeant	21	22	24	26	
Master Patrolman	3	7	6	6	
Police Corporal	28	25	24	19	
Police Officer	129	127	125	139	
Desk Officer (PT)	0	0	5	5	
CBD Compliance Inspector (PT)	1	1	1	1	
Animal Control Officer	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	
	200	200	202	213	11

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	Net <u>Change</u>
<b>Communications Section</b>					
Communications Bureau Administrator	1	1	1	1	
Alarm Coordinator	1	1	1	1	
Asst. Communications Bureau Administrator	1	1	1	1	
NCIC Coordinator	0	1	1	1	
Communications Training Coordinator	0	0	1	1	
Administrative Assistant II	0	0	0	1	
Communications Shift Supervisor	0	4	4	4	
Communications Specialist I, II	<u>28</u>	<u>23</u>	<u>22</u>	<u>21</u>	
	31	31	31	31	0
<b>Subtotal Full-Time Police</b>	<b>242</b>	<b>243</b>	<b>241</b>	<b>253</b>	<b>12</b>
<b>Subtotal Part-Time Police</b>	<b><u>1</u></b>	<b><u>1</u></b>	<b><u>6</u></b>	<b><u>6</u></b>	<b>0</b>
<b>Total Personnel</b>	<b>243</b>	<b>244</b>	<b>247</b>	<b>259</b>	<b>12</b>
<b>FIRE DEPARTMENT</b>					
<b>Administration</b>					
Fire Chief	1	1	1	1	
Administrative Assistant III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	2	2	2	2	0
<b>Fire Prevention Division</b>					
Administrative Assistant II	1	1	1	1	
Fire Comm. Risk Reduction/Education Coord.	0	1	1	1	
Fire Marshal	1	1	1	1	
Fire Inspector I and II	4	4	4	4	
Deputy Fire Marshal	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	7	8	8	8	0
<b>Fire Suppression Division</b>					
Assistant Fire Chief	3	3	3	3	
Fire Battalion Chief	3	2	3	3	
Fire Captain	6	7	7	7	
Fire Lieutenant	24	24	26	26	
Firefighter	74	72	78	78	
Fire Specialist	<u>21</u>	<u>21</u>	<u>24</u>	<u>24</u>	
	131	129	141	141	0

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	Net <u>Change</u>
<b>Fire Services Division</b>					
Deputy Fire Chief	1	1	1	1	
Administrative Assistant II	0	0	0	1	
Chief of Training	1	1	1	1	
Training Officer	1	1	1	1	
Chief Fire Mechanic	1	1	1	1	
Fire Accreditation Manager	1	1	1	1	
Fire Medical Comp. and Quality Assurance Officer	0	1	1	1	
Resource Management Officer	1	1	1	1	
Assistant Fire Mechanic	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	7	8	8	9	1
<b>Subtotal Full-Time Fire</b>	<b>147</b>	<b>147</b>	<b>159</b>	<b>160</b>	<b>1</b>
<b>Subtotal Part-Time Fire</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b>0</b>
<b>Total Personnel</b>	<b>147</b>	<b>147</b>	<b>159</b>	<b>160</b>	<b>1</b>

**PUBLIC WORKS DEPARTMENT****Administration**

Director of Public Works	1	1	1	1	
Assistant Public Works Director	1	1	1	1	
Public Works Business Manager	0	0	1	1	
Public Works Operations Manager	0	0	1	1	
Capital Projects Manager	0	0	0	1	
Administrative Assistant III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	3	3	5	6	1

**Traffic Engineering Division**

Assistant City Engineer - Traffic	1	1	1	1	
Traffic Control Supervisor	1	1	1	1	
Traffic Operations Engineer	1	1	1	1	
Senior Signal System Technician	1	1	1	1	
Signal System Technician	0	0	1	1	
Senior Traffic Control Technician	4	4	4	4	
Senior Sign Supply/Traffic Control Technician	1	1	1	1	
Traffic Control Technician	4	4	4	4	
Engineering Technician I	1	1	1	1	
Administrative Assistant II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	15	15	16	16	0

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Net Change</u>
<b>Engineering Division</b>					
Engineering Services Manager	1	1	1	1	
Assistant City Engineer - Civil	1	1	1	1	
Senior Civil Engineer	2	1	1	2	
Civil Engineer	0.5	1.5	1.5	0.5	
Engineering Technician I	1	1	1	1	
Survey Engineer	1	1	1	1	
Business Analyst II	1	0	0	0	
Office Manager	0	1	1	1	
Administrative Assistant II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	8.5	8.5	8.5	8.5	0
<b>Streets Division</b>					
Streets and Sidewalks Manager	1	1	0	0	
Streets and Sidewalks Superintendent	0	0	1	1	
Administrative Assistant II	0	0	0	1	
Office Manager	1	1	1	0	
Supply Services Manager	1	1	1	0	
Supply Services Assistant	1	0	0	0	
Concrete Supervisor	3	3	2	2	
Pavement Supervisor	1	1	1	1	
Streets Cleaning Supervisor	1	1	1	1	
Asphalt Pavement Technician II	2	2	2	2	
Asphalt Pavement Technician I	1	1	1	1	
Streets Cleaning Technician II	7	7	7	7	
Streets Cleaning Technician I	0	0	0	1	
Streets Concrete Technician II	6	6	6	6	
Streets Concrete Technician I	3	4	4	3	
Semi-Skilled Laborer	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	29	28	27	26	(1)
<b>Construction Inspection Bureau</b>					
Capital Projects Manager	1	1	1	0	
Construction and Inspection Manager	1	1	1	1	
Senior Engineering Technician	4	4	4	4	
Engineering Technician II	1	1	1	1	
Administrative Assistant II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	8	8	8	7	(1)

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	Net <u>Change</u>
<b>Building Services Division</b>					
Building Services Manager	1	1	1	1	
Building Maintenance Technician	8	9	9	7	
Building Maintenance Technician / Relief Driver	0	0	0	1	
Master Electrician	0	0	0	2	
Building Maintenance Supervisor	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	10	11	11	12	1
<b>Downtown Infrastructure Maintenance</b>					
Concrete Supervisor	1	1	1	1	
Streets Concrete Technician II	1	1	1	1	
Streets Concrete Technician I	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
	4	4	4	4	0
Subtotal Full-Time Public Works	77.5	77.5	79.5	79.5	0
Subtotal Part-Time Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	77.5	77.5	79.5	79.5	0
<b>PARKS AND RECREATION DEPARTMENT</b>					
<b>Parks and Recreation Administration</b>					
Director of Parks and Recreation	1	1	1	1	
Deputy Director of Parks and Recreation	0	0	0	1	
Sr. Landscape Architect	0	0	0	1	
Urban Designer and Capital Projects Manager	0	1	1	0	
Business and Projects Manager	0	0	0	1	
Parks and Recreation Business Administrator	1	0	0	0	
Urban Designer	1	1	1	1	
Operations Coordinator	1	1	1	0	
Shop Superintendent	1	1	1	0	
Small Engine Mechanic	1	1	1	0	
Administrative Assistant III	1	1	1	1	
Administrative Assistant II	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	
	8	8	8	6	(2)



	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Net Change</u>
<b>Recreation Division</b>					
Community Center Supervisor	4	4	4	4	
Community Center Coordinator	0	0	1	1	
Recreation Administrator	1	1	1	1	
Recreation Programs Manager	1	1	1	1	
Recreation Supervisor	0	1	1	1	
Custodian	2	2	2	2	
Custodian (PT)	1	1	1	1	
Recreation Leader	4	5	5	5	
Recreation Leader (PT)	9	8	7	7	
Community Programs Manager	1	1	1	1	
Athletic Program Manager	1	1	1	1	
Athletic Program Coordinator	0	0	0	1	
Athletic Program Leader	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	
	25	26	26	26	0
<b>Parks Maintenance Division</b>					
Assistant Parks and Grounds Administrator	1	1	1	1	
Park District Manager	3	3	3	3	
Parks Maintenance Supervisor	1	1	1	1	
Cemetery Maintenance Supervisor	1	1	1	1	
Parks and Rec. Maintenance Tech. II	5	5	5	5	
Parks and Rec. Maintenance Tech. I	9	9	9	9	
Operations Coordinator	0	0	0	1	
Shop Superintendent	0	0	0	1	
Small Engine Mechanic	0	0	0	1	
Administrative Assistant II	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	
	20	20	20	24	4
<b>Rights-of-Way Division</b>					
Community Service Manager	1	1	1	1	
Right-of-Way Manager	1	1	1	1	
Parks and Rec. Maintenance Tech. II	4	4	4	4	
Parks and Rec. Maintenance Tech. I	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
	8	8	8	8	0

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	Net <u>Change</u>
<b>Beautification Division</b>					
Deputy Director of Parks and Recreation	1	1	1	0	
Superintendent of Grounds	1	1	1	1	
Assistant Superintendent of Grounds	0	1	1	1	
Sr. Landscape Architect	1	1	1	0	
Beautification Supervisor	4	3	3	3	
Parks and Rec. Maintenance Tech. II	4	4	4	4	
Parks and Rec. Maintenance Tech. I	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	
	15	15	15	13	(2)
<b>Tree Maintenance Division</b>					
Superintendent of Trees	1	1	1	1	
Sr. Tree Service Technician	2	2	2	2	
Tree Service Technician II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
	5	5	5	5	0
<b>Falls Park Crew</b>					
Public Garden Manager	1	1	1	1	
Asst. Public Garden Manager	1	1	1	1	
Fountain Technician	1	1	1	1	
Public Garden Supervisor	3	3	3	3	
Public Garden Technician	3	3	3	3	
Parks and Rec. Maintenance Tech. II	1	1	1	1	
Parks and Rec. Maintenance Tech. I	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	
	13	13	13	13	0
Subtotal Full-Time Parks and Rec.	84	86	87	87	0
Subtotal Part-Time Parks and Rec.	<u>10</u>	<u>9</u>	<u>8</u>	<u>8</u>	0
Total Personnel	94	95	95	95	0
Total Full Time General Fund	681.5	685.5	703.5	716.5	13
Total Part Time General Fund	<u>16.0</u>	<u>14.0</u>	<u>17.0</u>	<u>17.0</u>	0
Total Personnel General Fund	697.5	699.5	720.5	733.5	13

Net

2015-16 2016-17 2017-18 2018-19 Change

**INTERNAL SERVICE FUNDS****HEALTH BENEFITS FUND**

HR Generalist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	1	1	1	1	0
Subtotal Full-Time Health Benefits Fund	1	1	1	1	0
Subtotal Part-Time Health Benefits Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	1	1	1	1	0

**RISK MANAGEMENT FUND**

Risk Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	1	1	1	1	0
Subtotal Full-Time Risk Management Fund	1	1	1	1	0
Subtotal Part-Time Risk Management Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	1	1	1	1	0

**FLEET SERVICES FUND**

Fleet Manager II	1	1	1	1	
Fleet Coordinator	0	0	1	1	
Garage Superintendent	1	0	0	0	
Parts Technician	1	1	0	0	
Safety Training Officer	1	1	0	0	
Safety and Training Coordinator	0	0	1	1	
Safety and Training Assistant	0	0	1	1	
Shop Foreman	2	2	2	2	
Mechanic I, II, III	8	9	9	9	
Parts Supervisor	1	1	0	0	
Administrative Assistant II	1	1	1	1	
Service Writer / Relief Mechanic	1	1	0	0	
Service Writer	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>	
	17	17	18	18	0
Subtotal Full-Time Fleet Internal Service Fund	17	17	18	18	0
Subtotal Part-Time Fleet Internal Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	17	17	18	18	0
Total Full Time Internal Service Funds	19	19	20	20	0
Total Part Time Internal Service Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel Internal Service Funds	19	19	20	20	0

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	Net <u>Change</u>
<b>SPECIAL REVENUE FUNDS</b>					
<b>COMMUNITY DEVELOPMENT</b>					
<b>Community Development Division</b>					
Community Development and Relations Administrator	1	1	1	1	
Community Planner	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	2	2	2	2	0
<b>Community Development Projects</b>					
Community Development Project Manager	1	1	1	1	
Community Development Financial Coordinator	0	0	0	1	
Neighborhood Planner	1	1	1	0	
Construction Coordinator	1	1	1	0	
Community Challenge and Brownsfields Coordinator	1	1	1	0	
Administrative Assistant II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	5	5	5	3	(2)
Subtotal Full Time Community Development	7	7	7	5	(2)
Subtotal Part Time Community Development	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	7	7	7	5	(2)
<b>VICTIM WITNESS FUND</b>					
Victim Witness Advocate/Civilian	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
	2	2	2	2	0
Total Full Time Victim Witness Fund	2	2	2	2	
Total Part Time Victim Witness Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Personnel	2	2	2	2	0
<b>UTILITY UNDERGROUNDING FUND</b>					
<b>Engineering</b>					
Civil Engineer	0.5	0.5	0.5	0.5	
Parking Sales and Marketing Manager	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0</u>	
	0.75	0.75	0.75	0.5	(0.25)
Total Full Time Utility Undergrounding Fund	0.75	0.75	0.75	0.5	
Total Part Time Utility Undergrounding Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Personnel	0.75	0.75	0.75	0.5	(0.25)

					Net
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Change</u>
<b>EVENT MANAGEMENT</b>					
<b>Event Management</b>					
Event Administrator	1	1	1	1	
Graphic Design and Marketing Coord.	0	1	1	1	
Volunteer Services Coordinator	1	1	1	1	
Special Events Coordinator	2	2	2	2	
Special Event Finance Coordinator	1	0	0	0	
Sales and Marketing Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	6	6	6	6	0
Total Full Time Event Management Fund	6	6	6	6	
Total Part Time Event Management Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Personnel	6	6	6	6	0
<b>SOLID WASTE</b>					
<b>Residential Collection Division</b>					
Solid Waste and Recycling Manager	1	1	1	1	
Admin. Assistant II	0	0	0	1	
Customer Service Representative PT	1	1	1	0	
Solid Waste Superintendent	0	0	0	1	
Solid Waste Supervisor	3	3	3	3	
Flatbed Cart Delivery Operator	9	7	7	1	
Flatbed Operator Non-CDL	1	1	1	0	
Cart Technician	0	0	1	1	
Clam Operator	4	5	6	9	
Rear Loader Operator	6	6	4	1	
Roll-off Operator	1	1	1	1	
Tractor Operator	4	4	2	0	
Tractor Trailer Operator	3	3	0	0	
Automated Leaf Vacuum Operator	3	3	4	6	
Automated Side Loader Refuse Operator	0	1	1	6	
Solid Waste Collector	<u>16</u>	<u>14</u>	<u>9</u>	<u>5</u>	
	52	50	41	36	(5)
<b>Recycling Division</b>					
Solid Waste Collector	6	0	0	0	
Automated Side Loader Refuse Operator	0	3	3	3	
Recycling Driver	3	0	0	0	
Recycling Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	10	4	4	4	0
Subtotal Full Time Solid Waste Fund	61	53	44	40	(4)
Subtotal Part Time Solid Waste Fund	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	(1)
Total Personnel	62	54	45	40	(5)

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Net Change</u>
<b>TRANSIT</b>					
<b>Transit Administration</b>					
Director of Public Transportation	1	1	1	1	
Transit Planner	1	0	0	0	
Transit Planning and Grant Coordinator	0	1	1	1	
Manager of Transit Finance and Budget	1	0	0	0	
Senior Accountant	0	0	1	1	
Grants Accountant	1	1	0	0	
Administrative Assistant III	1	1	1	1	
Manager of Transit Programs and Marketing	1	0	0	0	
Marketing and Public Affairs Specialist	0	0	1	1	
Marketing and Program Specialist	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	
	6	5	5	5	0
<b>Fixed Route Operations</b>					
Transit Operations Superintendent	1	1	0	0	
Assistant Public Transportation Director	0	0	1	1	
General Manager of Transit	0	1	0	0	
Safety and Training Officer	0	1	1	1	
Information Specialist (Dispatcher)	1	2	2	2	
Assistant Manager of Transit Operations	0.5	0	0	0	
Transit Dispatch Supervisor	0	0	1	1	
Transit Shift Supervisor	2	3	3	3	
Bus Operator	16	19.75	21.3	21.6	
Bus Operator (PT)	<u>7</u>	<u>3</u>	<u>1</u>	<u>0</u>	
	27.5	30.75	30.3	29.6	(0.70)
<b>Demand Response Operations</b>					
Paratransit (GAP) Coordinator	0	1	1	1	
Information Specialist / Relief Driver	2	0	0	0	
Transit Shift Supervisor	1	0	0	0	
Bus Operator - Paratransit	0	0	0	4	
Bus Operator	4	3	3	0	
Demand Response Van Operator	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	
	8	5	5	5	0

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	Net <u>Change</u>
<b>Vehicle Maintenance</b>					
Garage Superintendent	1	0	0	0	
Fleet Manager I	0	1	1	1	
Shop Foreman	2	1	1	1	
Mechanic I, II, III	3	3	4	4	
Bus Servicer	1	0	0	0	
Lead Bus Servicer	1	1	1	1	
Parts Technician - Transit	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	9	6	7	7	0
<b>Non-Vehicle Maintenance</b>					
Assistant Manager of Transit Operations	0.5	0	0	0	
Facility Maintenance Servicer	1	1	1	1	
Facilities Maintenance Specialist	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	
	1.5	1	2	2	0
<b>CU-ICAR Shuttle</b>					
Bus Operator	<u>2</u>	<u>4.5</u>	<u>4.35</u>	<u>4.84</u>	
	2	4.5	4.35	4.84	0.49
<b>Mauldin-Simpsonville Route</b>					
Mechanic I, II, III	1	1	0	0	
Shop Foreman	0	1	1	1	
Bus Operator	<u>5</u>	<u>4.5</u>	<u>4.35</u>	<u>4.56</u>	
	6	6.5	5.35	5.56	0.21
<b>Downtown Trolley</b>					
Trolley Operator (PT)	<u>3</u>	<u>5</u>	<u>5</u>	<u>4</u>	
	3	5	5	4	(1)
<b>Clemson Connector (Shuttle)</b>					
Bus Operator	2	0	0	0	
Bus Operator (PT)	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	3	0	0	0	0
<b>Clemson Commuter</b>					
Bus Operator	<u>4</u>	<u>3.25</u>	<u>0</u>	<u>0</u>	
	4	3.25	0	0	0
Subtotal Full Time Transit Enterprise Fund	59	59	58	59	1
Subtotal Part Time Transit Enterprise Fund	<u>11</u>	<u>8</u>	<u>6</u>	<u>4</u>	(2)
Total Personnel	70	67	64	63	(1)
<b>Total Full Time Special Revenue Funds</b>	<b>136</b>	<b>128</b>	<b>118</b>	<b>116</b>	<b>(2.25)</b>
<b>Total Part Time Special Revenue Funds</b>	<b><u>12</u></b>	<b><u>9</u></b>	<b><u>7</u></b>	<b><u>4</u></b>	<b>(3)</b>
<b>Total Personnel Special Revenue Funds</b>	<b>147.75</b>	<b>136.75</b>	<b>124.75</b>	<b>119.5</b>	<b>(5.25)</b>

					Net
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Change</u>
<b>ENTERPRISE FUNDS</b>					
<b>WASTEWATER</b>					
<b>Wastewater Operations</b>					
Wastewater Operations Manager	1	1	0	0	
Wastewater Operations Superintendent	0	0	1	1	
Wastewater Assessment Supervisor	1	1	1	1	
Wastewater Maintenance Supervisor	1	1	1	1	
Wastewater Repair Supervisor	2	2	2	2	
WW Inspection and Rehabilitation Supv.	1	1	0	0	
Utilities and Services Inspector	1	1	1	1	
Utility Locator	1	1	1	1	
Environmental Compliance Coordinator	0	0	1	1	
Video Inspector II	1	1	0	1	
Video Inspector I	2	2	2	1	
Wastewater Technician II	7	8	8	8	
Wastewater Combination Truck Operator	4	4	4	4	
Wastewater Technician I	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	24	24	23	23	0
Subtotal Full Time Wastewater Fund	24	24	23	23	0
Subtotal Part Time Wastewater Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	24	24	23	23	0



	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Net Change</u>
<b>STORMWATER</b>					
<b>Stormwater Administration</b>					
Assistant City Eng. - Environmental	1	1	1	1	
WW Engineering Supervisor	0	0	0	1	
GIS Technician	1	1	1	0	
GIS Analyst I	0	0	0	1	
Civil Engineer	2	3	2	3	
Senior Civil Engineer (PT)	2	2	2	1	
Senior Civil Engineer	2	1	2	1	
Sr. Engineering Tech	0	1	1	1	
Engineering Tech II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	9	10	10	10	0
<b>Stormwater Operations</b>					
Stormwater Operations Manager	1	1	0	0	
Stormwater Operations Superintendent	0	0	1	1	
GIS Analyst III	1	1	1	1	
Stormwater Supervisor	4	4	3	3	
Stormwater Technician II	7	7	6	6	
Streets Cleaning Technician II	1	1	1	0	
Stormwater Technician I	3	4	5	5	
Semi-Skilled Laborer	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	19	19	18	17	(1)
Subtotal Full Time Stormwater Fund	26	27	26	26	0
Subtotal Part Time Stormwater Fund	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>	(1)
Total Personnel	28	29	28	27	(1)

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Net Change</u>
<b>PARKING</b>					
<b>Parking Division</b>					
General Manager of Parking Services	1	1	1	1	
Asst. General Manager of Parking	0	0	0	1	
Administrative Assistant II	0	0	0	1	
Parking Sales and Marketing Manager	0.75	0.75	0.75	0	
Parking Call Center and Events Manager	1	1	1	0	
Parking Call Center Supervisor	0	0	0	1	
Parking Ambassador	4	4	0	0	
Sr. Parking Facilities Specialist	1	1	1	2	
Parking Facilities Specialist	8	9	8	6	
Parking Administration Supervisor	1	1	1	1	
Accounting Technician	2	2	2	2	
Revenue Technician Parking	0	0	0	1	
Customer Relations Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	19.75	20.75	15.75	17	1.25
<b>Parking Enforcement</b>					
Parking Enforcement Supervisor	1	1	1	1	
Parking Control Specialist	4	4	5	5	
Parking Control Specialist (PT)	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	
	6	6	6	6	0
<b>Parking Maintenance</b>					
Parking Maintenance Supervisor	1	1	1	1	
Parking Maintenance Technician	1	1	2	2	
Parking Maintenance Specialist	<u>3</u>	<u>3</u>	<u>4</u>	<u>5</u>	
	5	5	7	8	1
Subtotal FT Parking Enterprise Fund	29.75	30.75	28.75	31	2.25
Subtotal PT Parking Enterprise Fund	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	0
Total Personnel	30.75	31.75	28.75	31	2.25

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	Net <u>Change</u>
<b>GREENVILLE ZOO</b>					
<b>Zoo Administration</b>					
Zoo Administrator	1	1	1	1	
Zoo Deputy Administrator and Veterinarian	1	1	1	1	
Reptile Curator	1	1	1	1	
Veterinary Technician	1	1	1	1	
General Curator	1	1	1	1	
Zookeeper	10	10	11	11	
Zoo Maintenance Supervisor	1	1	1	1	
Zoo Maintenance Technician	1	1	1	1	
Parks and Rec. Maintenance Tech. I	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
	19	19	20	20	0
<b>Zoo Education</b>					
Zoo Education Curator	1	1	1	1	
Zoo Education Instructor	3	3	3	3	
Zoo Education Instructor (PT)	0	0	0	1	
Zoo Education Specialist (PT)	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	
	4	4	5	5	0
<b>Zoo Public Services</b>					
Zoo Business Administrator	1	1	1	0	
Marketing & Events Coordinator	0	0	0	1	
Zoo Public Services Coordinator	1	1	1	1	
Zoo Membership and Volunteer Coordinator	1	1	1	1	
Administrative Assistant II	1	1	1	1	
Accounting Technician (PT)	1	1	1	1	
Zoo Public Services Attendant	5	5	5	6	
Zoo Public Services Attendant (PT)	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	
	10	10	12	11	(1)
Subtotal Full Time Zoo Fund	32	32	33	34	1
Subtotal Part Time Zoo Fund	<u>1</u>	<u>1</u>	<u>4</u>	<u>2</u>	(2)
Total Personnel	33	33	37	36	(1)
Total Full Time Enterprise Funds	111.75	113.75	110.75	114	3.25
Total Part Time Enterprise Funds	<u>4</u>	<u>4</u>	<u>6</u>	<u>3</u>	(3)
Total Personnel Enterprise Funds	115.75	118	116.75	117	0.25
Total Full Time All Funds	948	946	952	963	11
Total Part Time All Funds	<u>32</u>	<u>27</u>	<u>30</u>	<u>24</u>	(6)
Total Personnel All Funds	980	973	982	987	5



# GENERAL FUND

The General Fund is used to account for all revenues and expenditures applicable to general operations of the City and is used to record all financial transactions not required to be accounted for in other funds.

The General Fund accounts for the revenues and expenditures necessary to carry out basic governmental activities of the City such as police protection, fire protection, recreation, and legal and administrative services. Appropriations are made from the fund annually.



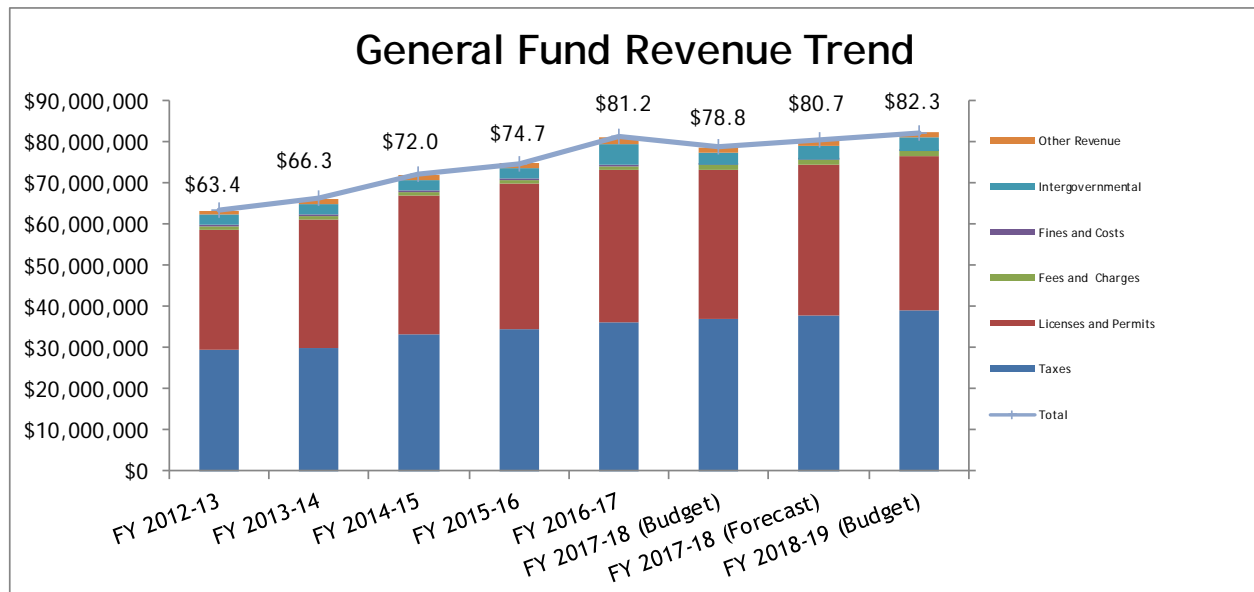
# FY 2018-19 GENERAL FUND ALL REVENUES AND EXPENDITURES

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<b><u>GENERAL FUND REVENUES</u></b>					
Taxes	\$ 34,660,211	36,281,987	37,187,227	38,889,086	1,701,859
Licenses and Permits	35,026,250	36,838,916	36,071,620	37,778,503	1,706,883
Intergovernmental	2,537,337	4,865,900	3,031,900	3,084,026	52,126
Fees and Charges	1,112,919	1,129,224	1,033,709	990,629	(43,080)
Fines and Costs	242,521	211,117	198,526	194,100	(4,426)
Other Revenue	1,119,443	1,921,171	1,230,172	1,397,837	167,665
Other Sources/Transfers	4,645,929	4,668,150	5,142,913	6,192,839	1,049,926
<b>TOTAL GEN. FUND REVENUES</b>	<b>79,344,610</b>	<b>85,916,465</b>	<b>83,896,067</b>	<b>88,527,020</b>	<b>4,630,953</b>
<b><u>GENERAL FUND EXPENDITURES</u></b>					
Legislative and Administrative	\$ 3,673,109	3,794,514	3,933,412	4,180,506	247,094
Non-Departmental	1,907,970	2,422,432	2,816,287	2,743,967	(72,320)
Public Information and Events	916,919	964,451	1,085,657	1,154,371	68,714
Economic and Community Dev.	2,682,593	2,919,713	3,392,089	3,664,513	272,424
Human Resources	1,299,997	1,323,468	1,543,900	1,636,864	92,964
Office of Management and Budget	4,774,324	4,841,451	4,982,588	5,908,958	926,370
Police Department	20,567,247	22,154,989	22,623,155	26,008,868	3,385,713
Fire Department	11,975,910	13,007,627	14,376,929	14,735,467	358,538
Public Works Department	8,418,477	9,042,236	9,992,525	10,351,762	359,237
Parks and Recreation	7,058,898	7,552,538	8,733,793	8,748,763	14,970
<b>SUBTOTAL GEN. FUND EXPEND.</b>	<b>63,275,444</b>	<b>68,023,419</b>	<b>73,480,335</b>	<b>79,134,039</b>	<b>5,653,704</b>
Transfers	18,400,918	14,198,474	8,250,094	7,871,160	(378,934)
Debt Service	1,691,718	1,619,507	2,165,638	2,001,886	(163,752)
<b>TOTAL GEN. FUND EXPEND.</b>	<b>83,368,080</b>	<b>83,841,400</b>	<b>83,896,067</b>	<b>89,007,085</b>	<b>5,111,018</b>
Excess (deficiency) of revenues over expenditures	\$ (4,023,470)	2,075,065	0	(480,065)	(480,065)
<b><u>FUND BALANCE</u></b>					
Fund Balance, Beginning of Year	\$ 26,882,395	22,858,925	24,933,990	24,933,990	
Fund Balance, End of Year	22,858,925	24,933,990	24,933,990	24,453,925	
Assigned For:					
Future Year's Expenditures	1,583,076	0	0	0	
Other Purposes	0	1,295,966	0	0	
Unreserved:					
Designated/Fund Balance Policy	15,724,740	16,779,213	17,801,417	17,801,417	
Unassigned	5,551,109	6,858,811	7,132,573	6,652,508	
	\$ 22,858,925	24,933,990	24,933,990	24,453,925	





# FY 2018-19 GENERAL FUND REVENUES \$88,527,020



\* Does not include interfund transfers.

\*\* Dollar amounts shown along the top line are in millions.

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b><u>TAXES</u></b>					
<b>Real Property</b>					
Residential	\$ 8,959,085	9,725,359	9,838,761	10,758,355	919,594
Homestead Tax Exemption	553,966	554,694	552,911	554,694	1,783
Commercial	15,440,546	16,366,261	17,106,405	18,144,610	1,038,205
Mobile Homes	9	9	7	7	0
	24,953,606	26,646,323	27,498,084	29,457,666	1,959,582
<b>Personal Property</b>					
Boats	56,802	65,163	63,457	66,093	2,636
Aircraft	51,155	45,284	45,994	42,061	(3,933)
Boat Motors	10,393	12,213	12,707	13,946	1,239
	118,350	122,660	122,158	122,100	(58)
<b>Department of Revenue</b>					
Rail/Pipelines	63,626	150,823	150,823	151,391	568
Mfg./Pers. Prop.	94,365	72,953	73,166	90,095	16,929
Furniture/Fixtures	1,825,761	1,815,975	1,849,005	2,062,536	213,531
Mfg. Real Property	101,762	139,640	100,494	106,801	6,307
Heavy Equipment Rental	0	75,102	0	158,758	158,758
FILO	1,211,091	1,163,078	1,158,370	1,222,012	63,642
	3,296,605	3,417,571	3,331,858	3,791,593	459,735
<b>Public Utilities</b>	1,611,559	1,630,811	1,615,470	1,603,095	(12,375)
<b>Prior Year Taxes</b>	721,882	839,603	692,822	568,640	(124,182)
<b>Penalties</b>	161,133	184,381	163,014	163,200	186
<b>Vehicles</b>	3,797,076	3,440,638	3,763,821	3,182,792	(581,029)
<b>TOTAL TAXES</b>	34,660,211	36,281,987	37,187,227	38,889,086	1,701,859
<b><u>LICENSES AND PERMITS</u></b>					
<b>Franchise Fees</b>					
Duke Energy	4,567,608	4,509,543	4,796,800	4,274,468	(522,332)
Piedmont Gas	667,509	713,927	701,003	858,621	157,618
Cable TV	732,541	739,055	754,433	768,913	14,480
Dukenet	(1,250)	0	0	0	0
AT&T Video Service	322,923	302,085	306,023	314,289	8,266
Transportation Network	13,171	28,093	13,973	28,656	14,683
	6,302,502	6,292,703	6,572,232	6,244,947	(327,285)

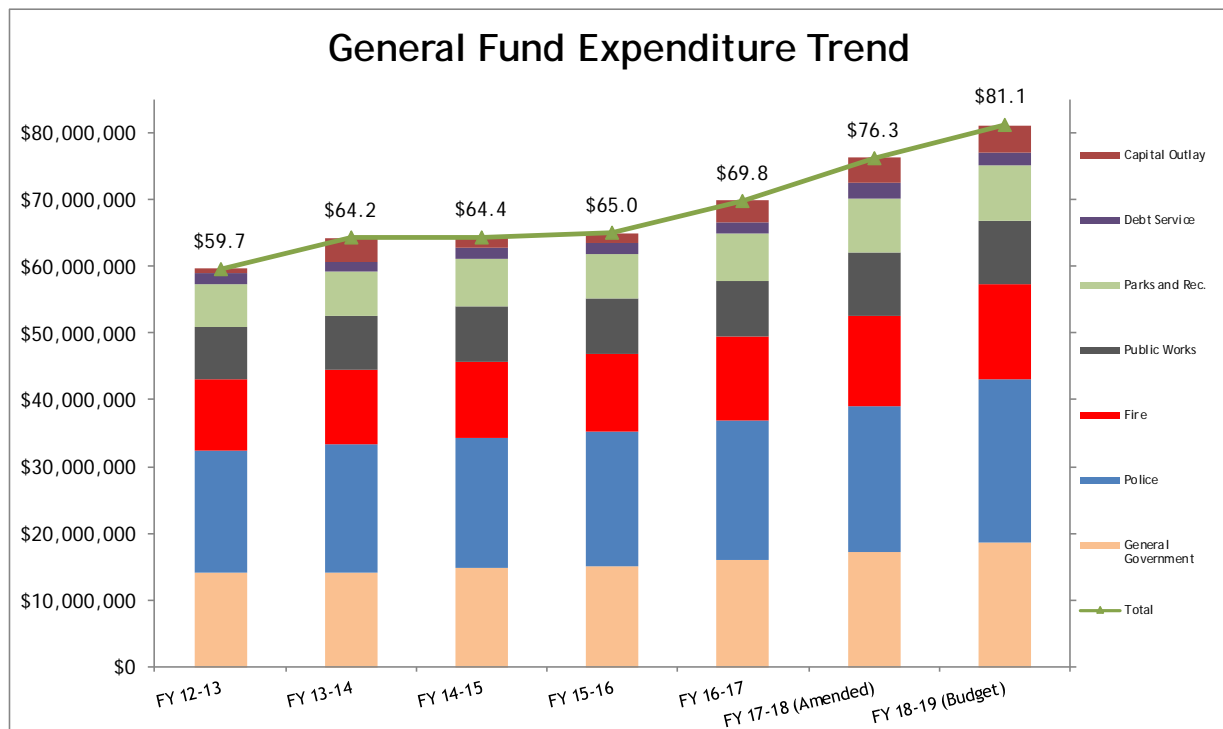
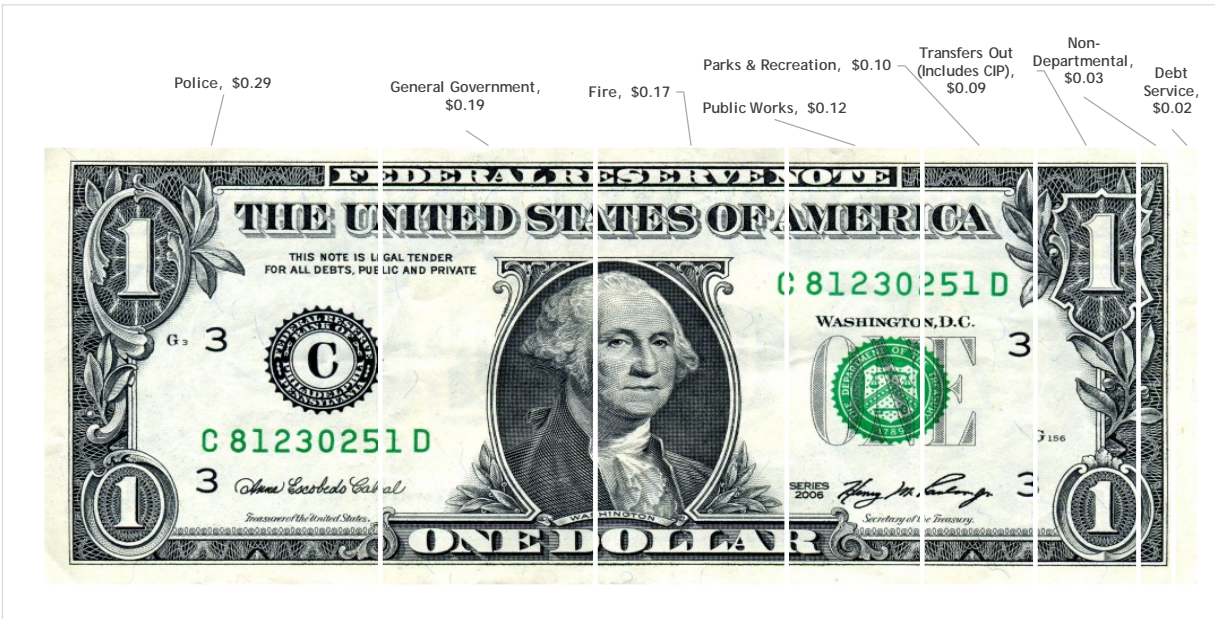
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b>Business Licenses</b>					
Telecommunications	566,789	556,766	608,190	705,601	97,411
Insurance Companies	10,506,218	11,495,979	10,538,006	11,521,739	983,733
Retail	4,121,741	4,173,526	4,412,610	4,530,352	117,742
Wholesale	1,162,598	1,115,572	1,185,632	1,149,290	(36,342)
Service	3,514,353	3,895,756	3,889,808	4,228,834	339,026
Hotels/Amusements	917,136	985,861	1,007,348	1,076,560	69,212
Professional	1,889,707	1,936,327	1,982,279	2,114,469	132,190
Restaurants/Bars	301,181	323,636	310,182	353,411	43,229
Finance Companies	140,677	132,098	150,604	144,251	(6,353)
Contractors	2,097,845	2,190,332	2,067,691	2,256,535	188,844
Media	135,780	138,868	140,516	143,066	2,550
Commercial Properties	387,309	406,973	399,015	444,415	45,400
Office Maintained	113,230	140,742	137,909	153,690	15,781
Group Event Licenses	12,500	10,475	12,878	10,792	(2,086)
Coin Amusement Licenses	3,355	2,838	3,628	2,923	(705)
Prior Year Fees	177,113	174,366	182,466	179,637	(2,829)
Exhibitions	30,283	32,939	32,751	35,970	3,219
Other	4,000	4,000	4,000	4,000	0
Anniversary Discount Refunds	(105,067)	(115,724)	(113,630)	(120,350)	(6,720)
High Technology Growth	68,083	107,095	104,532	116,947	12,415
Business License Penalties	267,011	250,113	259,336	273,123	13,787
	26,311,842	27,958,538	27,315,751	29,325,255	2,009,504
<b>Non-Business Permits</b>					
Building Permits	1,493,217	1,768,797	1,373,081	1,443,340	70,259
Plumbing Permits	239,886	195,878	207,981	179,816	(28,165)
Electrical Permits	205,590	216,761	199,216	176,877	(22,339)
HVAC Permits	234,515	160,970	167,444	169,115	1,671
Occupancy Permits	28,540	26,570	27,520	27,914	394
Sign Permits	40,090	42,519	41,302	43,804	2,502
Street Cut Permits	82,175	85,953	83,408	87,242	3,834
Encroachment Permits	14,788	14,321	14,259	15,045	786
Special Metals Permits	0	0	675	778	103
Blasting	7,000	13,800	7,212	14,498	7,286
Sprinkler Alarm	50,450	41,701	46,086	29,629	(16,457)
Air Rights	0	0	1,648	1,442	(206)
Misc. Fire Permits	10,150	9,900	10,457	10,199	(258)
Miscellaneous	2,255	2,155	0	0	0
Taxi Driver Permits	3,250	8,350	3,348	8,602	5,254
	2,411,906	2,587,675	2,183,637	2,208,301	24,664
<b>TOTAL LICENSES AND PERMITS</b>	35,026,250	36,838,916	36,071,620	37,778,503	1,706,883

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<b><u>INTERGOVERNMENTAL</u></b>					
<b>State</b>					
Merchants Inventory	857,599	857,044	857,599	857,044	(555)
Aid to Subdivisions	1,319,267	1,337,668	1,278,554	1,337,668	59,114
	2,176,866	2,194,712	2,136,153	2,194,712	58,559
<b>Other</b>					
County Recreation Distribution	0	2,311,375	577,844	577,844	0
United Way	41,090	41,910	0	0	0
County Road Improvements	319,381	317,903	317,903	311,470	(6,433)
	360,471	2,671,188	895,747	889,314	(6,433)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>2,537,337</b>	<b>4,865,900</b>	<b>3,031,900</b>	<b>3,084,026</b>	<b>52,126</b>
<b><u>FEES AND CHARGES</u></b>					
<b>General Government</b>					
Reinspection Fees	5,120	2,600	3,245	2,679	(566)
Plan Reviews	296,869	351,272	255,842	285,233	29,391
Zoning Fees	580	200	598	0	(598)
Driveway Cut Fees	8,020	3,235	4,203	0	(4,203)
Check Service Charge	635	270	654	278	(376)
Cemetery Fees	23,000	25,575	23,695	26,348	2,653
Street Abandonment Fee	1,200	900	1,236	927	(309)
REWA Admin. Fee	73,375	45,250	45,143	34,447	(10,696)
Planning Commission Fees	29,675	47,575	41,377	49,013	7,636
Board of Zoning Appeals Fees	19,450	11,150	10,150	11,714	1,564
Design and Preservation Com. Fees	21,475	21,025	22,124	22,089	(35)
Zoning Verification Letter	2,990	3,250	3,080	3,348	268
Miscellaneous	53,787	48,699	71,050	20,300	(50,750)
Contributions / Other	44,490	0	0	0	0
Miscellaneous Sales	805	826	0	0	0
	581,471	561,827	482,397	456,376	(26,021)
<b>Public Safety</b>					
False Burglar Alarm Fees	78,145	96,740	88,952	78,940	(10,012)
Burglar Alarm Registration	4,441	4,195	4,620	4,364	(256)
Wrecker Service	15,000	10,000	10,000	10,000	0
Fire Protection	100,094	103,349	107,100	102,000	(5,100)
False Fire Alarm Fees	1,150	(20)	0	0	0
Cert. of Necessity - Taxicab	9,625	9,375	10,014	9,754	(260)
Code Enforcement Violations	34,601	18,922	30,899	19,687	(11,212)
	243,056	242,561	251,585	224,745	(26,840)

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b>Recreation and Event Fees</b>					
Comm. Center - Pearse	525	0	546	0	(546)
Comm. Center - Hellams	2,610	2,885	2,715	3,002	287
Comm. Center - Butler	0	525	0	1,020	1,020
Comm. Center - Nicholstown	776	2,025	807	2,107	1,300
Comm. Center - W. Greenville	1,965	1,570	2,044	1,633	(411)
Park Avenue Gym	5,205	275	0	0	0
Super Summer	39,132	56,444	40,713	49,916	9,203
Athletics	34,633	38,120	36,032	19,830	(16,202)
League Fees	64,180	54,678	66,774	56,887	(9,887)
Picnic Shelters	34,855	39,212	36,263	40,796	4,533
Special Events	29,545	31,781	30,739	33,064	2,325
Falls Park	19,808	32,118	25,708	33,415	7,707
Special Events Wristbands	55,158	65,203	57,386	67,838	10,452
	288,392	324,836	299,727	309,508	9,781
<b>TOTAL FEES AND CHARGES</b>	<b>1,112,919</b>	<b>1,129,224</b>	<b>1,033,709</b>	<b>990,629</b>	<b>(43,080)</b>
<b><u>FINES AND COSTS</u></b>					
Criminal and Traffic Fines	239,718	208,699	195,610	191,585	(4,025)
Miscellaneous	2,803	2,418	2,916	2,515	(401)
	242,521	211,117	198,526	194,100	(4,426)
<b>TOTAL FINES AND COSTS</b>	<b>242,521</b>	<b>211,117</b>	<b>198,526</b>	<b>194,100</b>	<b>(4,426)</b>
<b><u>OTHER REVENUE</u></b>					
<b>Interest Earnings</b>					
Interest - Pooled	66,739	134,547	122,400	193,800	71,400
Interest - QEBC Subsidy	10,264	9,588	9,127	8,291	(836)
Interest - Other	747	527	0	0	0
	77,750	144,662	131,527	202,091	70,564
<b>Rents and Royalties</b>					
Fire Training	9,660	10,746	10,050	11,180	1,130
City Hall Roof	22,942	24,082	23,869	25,055	1,186
PCS/Cellular Tower	35,092	50,169	55,080	55,080	0
Passerelle Bistro (Overlook Grill)	8,505	7,495	8,849	7,798	(1,051)
Senior Action	14,608	11,992	15,198	12,476	(2,722)
Miscellaneous Rentals	6,760	6,112	6,533	3,373	(3,160)
	97,567	110,596	119,579	114,962	(4,617)
<b>Sales</b>					
Land Sales	0	548,588	0	0	0
Surplus Equipment	90,063	246,095	120,805	120,000	(805)
	90,063	794,683	120,805	120,000	(805)

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b>External Reimbursements</b>					
Emergency Preparedness	6,205	3,771	6,455	3,923	(2,532)
Vacant Lot Clearing	11,671	7,549	12,143	7,854	(4,289)
Event Permits	254,194	247,162	259,277	257,148	(2,129)
State Traffic Division	244,325	244,586	243,600	242,000	(1,600)
Special Assessment Reimbursement	3,836	5,517	3,991	1,020	(2,971)
Greenville County School District	248,000	248,000	248,000	354,654	106,654
Police OT and Fuel Reimbursement	36,584	20,626	38,062	21,459	(16,603)
Demolitions	23,775	6,658	10,200	10,200	0
Traffic Engineering Signals	3,498	4,611	3,640	4,798	1,158
Fire Code Violations	6,125	3,750	6,372	3,902	(2,470)
Miscellaneous	15,850	79,000	26,521	53,826	27,305
	854,063	871,230	858,261	960,784	102,523
<b>TOTAL OTHER REVENUE</b>	<b>1,119,443</b>	<b>1,921,171</b>	<b>1,230,172</b>	<b>1,397,837</b>	<b>167,665</b>
<b>OTHER SOURCES/TRANSFERS</b>					
Stormwater Fund	327,812	357,013	424,717	424,759	42
Wastewater Fund	233,169	269,315	340,562	325,833	(14,729)
Parking Enterprise Fund	374,165	330,340	368,841	461,695	92,854
Utility Undergrounding Fund	44,272	16,423	28,351	35,643	7,292
Hospitality Tax Fund	2,996,123	3,034,042	3,348,220	4,177,536	829,316
State Accommodations Tax	129,329	143,988	144,532	161,302	16,770
Local Accommodations Tax	198,855	187,835	126,299	114,600	(11,699)
Sunday Alcohol	0	0	0	120,000	120,000
Downtown Infrastructure Fund	342,204	329,194	361,391	371,471	10,080
	4,645,929	4,668,150	5,142,913	6,192,839	1,049,926
<b>TOTAL OTHER SOURCES/TRANSFERS</b>	<b>4,645,929</b>	<b>4,668,150</b>	<b>5,142,913</b>	<b>6,192,839</b>	<b>1,049,926</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 79,344,610</b>	<b>85,916,465</b>	<b>83,896,067</b>	<b>88,527,020</b>	<b>4,630,953</b>
<b>FUND BALANCE APPROPRIATED</b>	<b>4,023,470</b>	<b>0</b>	<b>0</b>	<b>480,065</b>	<b>480,065</b>

# FY 2018-19 GENERAL FUND EXPENDITURES \$89,007,085



\*Does not include interfund transfers.

\*\* Dollar amounts shown along the top line are in millions.

\*\*\* FY 2012-13 includes refunding of various GO Bonds; expenditures reflect accounting entries for principal amounts.



GENERAL FUND EXPENDITURES					
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)
<b><u>Legislative and Administrative</u></b>					
Mayor and Council	\$ 286,325	294,748	312,045	356,117	44,072
City Attorney's Office	876,341	950,483	1,003,963	1,050,126	46,163
Municipal Court	1,480,064	1,500,961	1,491,183	1,607,278	116,095
City Manager's Office	858,878	873,251	947,706	965,495	17,789
City Clerk's Office	171,501	175,071	178,515	201,490	22,975
	3,673,109	3,794,514	3,933,412	4,180,506	247,094
<b><u>Non-Departmental</u></b>					
Non-Dept: Operations	1,907,970	2,422,432	2,816,287	2,743,967	(72,320)
	1,907,970	2,422,432	2,816,287	2,743,967	(72,320)
<b><u>Public Information and Events</u></b>					
Public Information Division	496,747	517,752	548,897	579,373	30,476
Special Events	420,172	446,699	536,760	574,998	38,238
	916,919	964,451	1,085,657	1,154,371	68,714
<b><u>Economic and Community Dev.</u></b>					
Economic Development	683,199	744,553	845,441	975,370	129,929
Building and Prop. Maintenance	1,406,976	1,547,664	1,753,462	1,781,807	28,345
Planning and Zoning	592,418	627,496	793,186	907,336	114,150
	2,682,593	2,919,713	3,392,089	3,664,513	272,424
<b><u>Human Resources</u></b>					
Human Resources	835,208	873,998	1,010,034	1,080,943	70,909
Occupational Health	464,789	449,470	533,866	555,921	22,055
	1,299,997	1,323,468	1,543,900	1,636,864	92,964
<b><u>Office of Management and Budget</u></b>					
Administration Division	401,361	395,318	488,578	553,784	65,206
Accounting Division	486,248	501,610	529,780	570,100	40,320
Revenue Division	863,692	834,818	757,315	772,607	15,292
Purchasing Division	399,163	415,846	448,819	469,471	20,652
Geographic Information Systems	343,192	364,256	367,266	391,563	24,297
Information Technology	2,280,668	2,329,603	2,390,830	3,151,433	760,603
	4,774,324	4,841,451	4,982,588	5,908,958	926,370
<b><u>Police Department</u></b>					
Administration Division	700,318	797,670	1,019,251	1,083,734	64,483
Operations Division	17,799,735	19,248,470	19,390,084	22,646,960	3,256,876
Communications Section	2,067,194	2,108,849	2,213,820	2,278,174	64,354
	20,567,247	22,154,989	22,623,155	26,008,868	3,385,713

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)
<b><u>Fire Department</u></b>					
Fire Administration Division	274,982	294,171	323,878	318,106	(5,772)
Fire Prevention Division	605,448	685,535	736,388	817,968	81,580
Fire Suppression Division	10,286,174	11,058,550	12,099,530	12,467,881	368,351
Fire Services Division	809,306	969,371	1,217,133	1,131,512	(85,621)
	11,975,910	13,007,627	14,376,929	14,735,467	358,538
<b><u>Public Works Department</u></b>					
Public Works Administration	479,269	1,068,597	1,421,339	1,641,547	220,208
Traffic Engineering Division	2,528,694	2,567,840	2,806,695	2,877,788	71,093
Engineering Division	804,110	842,953	852,423	944,378	91,955
Construction Inspection Bureau	676,620	732,679	727,780	639,364	(88,416)
Streets Division	2,150,141	2,080,342	2,169,103	2,149,094	(20,009)
Building Services Division	1,503,667	1,465,118	1,653,794	1,728,120	74,326
Downtown Infrastructure Maintenance	275,976	284,707	361,391	371,471	10,080
	8,418,477	9,042,236	9,992,525	10,351,762	359,237
<b><u>Parks and Recreation</u></b>					
Parks and Recreation Administration	750,788	958,564	1,395,832	1,268,242	(127,590)
Recreation Division	1,361,988	1,549,936	1,611,173	1,647,169	35,996
Parks Maintenance Division	1,934,082	1,761,926	1,784,231	2,236,702	452,471
Rights-of-Way Division	516,445	624,194	698,180	671,243	(26,937)
Beautification Division	1,012,075	1,085,875	1,246,349	1,076,064	(170,285)
Tree Maintenance Division	497,072	481,871	544,100	573,930	29,830
Falls Park Crew	986,448	1,090,172	1,453,928	1,275,413	(178,515)
	7,058,898	7,552,538	8,733,793	8,748,763	14,970
<b><u>Transfers</u></b>					
Transfers	18,400,918	14,198,474	8,250,094	7,871,160	(378,934)
Debt Service	1,691,718	1,619,507	2,165,638	2,001,886	(163,752)
<b>TOTAL GENERAL FUND</b>	<b>\$ 83,368,080</b>	<b>83,841,400</b>	<b>83,896,067</b>	<b>89,007,085</b>	<b>5,111,018</b>



# FY 2018-19 GENERAL FUND EXPENDITURES BY TYPE



Please note: In the chart above, Operating Expenditures includes Fleet and Risk Charges. The detail for each of these lines is shown below.

SUMMARY SCHEDULE BY EXPENDITURE TYPE						
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)	Perct. Change
Personnel Services	\$ 47,145,957	48,565,011	52,393,813	56,458,816	4,065,003	7.8%
Operating Expenditures	11,022,485	12,416,727	13,634,873	14,365,667	730,794	5.4%
Fleet Charges	1,593,566	1,730,895	1,759,965	1,964,365	204,400	11.6%
Risk Charges	2,126,056	2,210,902	2,261,184	2,282,264	21,080	0.9%
Capital Outlay	1,387,380	3,099,884	3,430,500	4,062,927	632,427	18.4%
Transfers	18,400,918	14,198,474	8,250,094	7,871,160	(378,934)	-4.6%
Debt Service	1,691,718	1,619,507	2,165,638	2,001,886	(163,752)	-7.6%
	<u>\$ 83,368,080</u>	<u>83,841,400</u>	<u>83,896,067</u>	<u>89,007,085</u>	<u>5,111,018</u>	<u>6.1%</u>

**FY 2018-19 CAPITAL OUTLAY IN THE OPERATING BUDGET**

<b><u>Department</u></b>	<b><u>Capital Item(s)</u></b>	<b><u>Amount Budgeted</u></b>
City Clerk	Ninth Floor Conference Room Furniture	\$20,000
Economic Development	Vehicle/Equipment Replacement	\$33,750
OMB	Computer Replacements and Upgrades	\$277,000
OMB	New Technology Equipment	\$392,540
Police	Vehicle/Equipment Replacement	\$1,109,520
Police	Ten New Vehicles (EDU)	\$349,750
Fire	Vehicle/Equipment Replacement (Light Duty)	\$93,177
Fire	Vehicle/Equipment Replacement (Heavy)	\$470,000
Public Works	Vehicle/Equipment Replacement	\$759,690
Parks and Recreation	Vehicle/Equipment Replacement	\$517,500
Parks and Recreation	Tate Plaza Furniture Replacement	\$40,000
<b>Total, General Fund Capital Outlay</b>		<b>\$4,062,927</b>

**Other Funds** (These capital items are captured in each individual Fund, and are not included in the General Fund. They are included here for informational purposes only.)

<b><u>Fund</u></b>	<b><u>Capital Item(s)</u></b>	<b><u>Amount Budgeted</u></b>
Fleet	Fleet Management Software	\$136,064
Solid Waste	Vehicle/Equipment Replacement	\$631,890
Solid Waste	Replacement Carts	\$50,000
Wastewater	Vehicle/Equipment Replacement	\$267,750
Stormwater	Vehicle/Equipment Replacement	\$312,732
Parking	Vehicle/Equipment Replacement	\$26,775
Greenville Zoo	Point of Sale Software	\$125,000
Greenville Zoo	Vehicle/Equipment Replacement	\$35,000
<b>Total, Other Funds Capital Outlay</b>		<b>\$1,585,211</b>

# FY 2018-19 LEGISLATIVE AND ADMINISTRATIVE OPERATING BUDGET

## \$8,926,359

The Legislative and Administrative classification consists primarily of the legislative and executive branches of City government (Mayor, City Council, City Manager and City Clerk); Municipal Court, and the City Attorney's Office. Also reflected in this classification is the Non-Departmental account which funds contracts, programs, transfers, and other expenditures not directly related to specific departmental operations.

LEGISLATIVE AND ADMINISTRATIVE FY 2018-19 OPERATING BUDGET SUMMARY						
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)	Percentage Change
<b><u>Divisions</u></b>						
Mayor and Council	\$ 286,325	294,748	312,045	356,117	44,072	14.1%
City Attorney's Office	876,341	950,483	1,003,963	1,050,126	46,163	4.6%
Municipal Court	1,480,064	1,500,961	1,491,183	1,607,278	116,095	7.8%
City Manager's Office	858,878	873,251	947,706	965,495	17,789	1.9%
City Clerk's Office	171,501	175,071	178,515	201,490	22,975	12.9%
Subtotal, Divisions	\$ 3,673,109	3,794,514	3,933,412	4,180,506	247,094	6.3%
Debt Service	1,691,718	1,619,507	2,165,638	2,001,886	(163,752)	-7.6%
Non-Dept: Operations	1,907,970	2,422,432	2,816,287	2,743,967	(72,320)	-2.6%
<b>TOTAL</b>	<b>\$ 7,272,797</b>	<b>7,836,453</b>	<b>8,915,337</b>	<b>8,926,359</b>	<b>11,022</b>	<b>0.1%</b>
<b><u>Expenditure Category</u></b>						
Personnel Services	\$ 2,959,441	3,078,415	3,199,580	3,356,469	156,889	4.9%
Operating Expenditures	2,571,298	3,079,038	3,489,294	3,490,574	1,280	0.0%
Fleet Charges	1,285	3,788	1,558	3,416	1,858	119.3%
Risk Charges	49,055	55,705	59,267	54,014	(5,253)	-8.9%
Capital Outlay	0	0	0	20,000	20,000	0.0%
Debt Service	1,691,718	1,619,507	2,165,638	2,001,886	(163,752)	-7.6%
<b>TOTAL EXP. BY CATEGORY</b>	<b>\$ 7,272,797</b>	<b>7,836,453</b>	<b>8,915,337</b>	<b>8,926,359</b>	<b>11,022</b>	<b>0.1%</b>

### LEGISLATIVE AND ADMINISTRATIVE BUDGET HIGHLIGHTS

The Legislative and Administrative budget (not including debt service or non-departmental) increases 6.3% from the FY 2017-18 Adopted Budget and reflects:

- A reduction of \$4,000 in Mayor and Council for election costs in the prior year as FY19 is not an election year for the City.
- An increase of \$75,000 in Municipal Court for County detention costs. This item was under-budgeted in FY 2017-18.
- \$20,000 in capital outlay is included for furniture and improvements to the 9<sup>th</sup> floor conference room.
- The changes in debt service and non-departmental operating are detailed on pages D-20 and D-21.

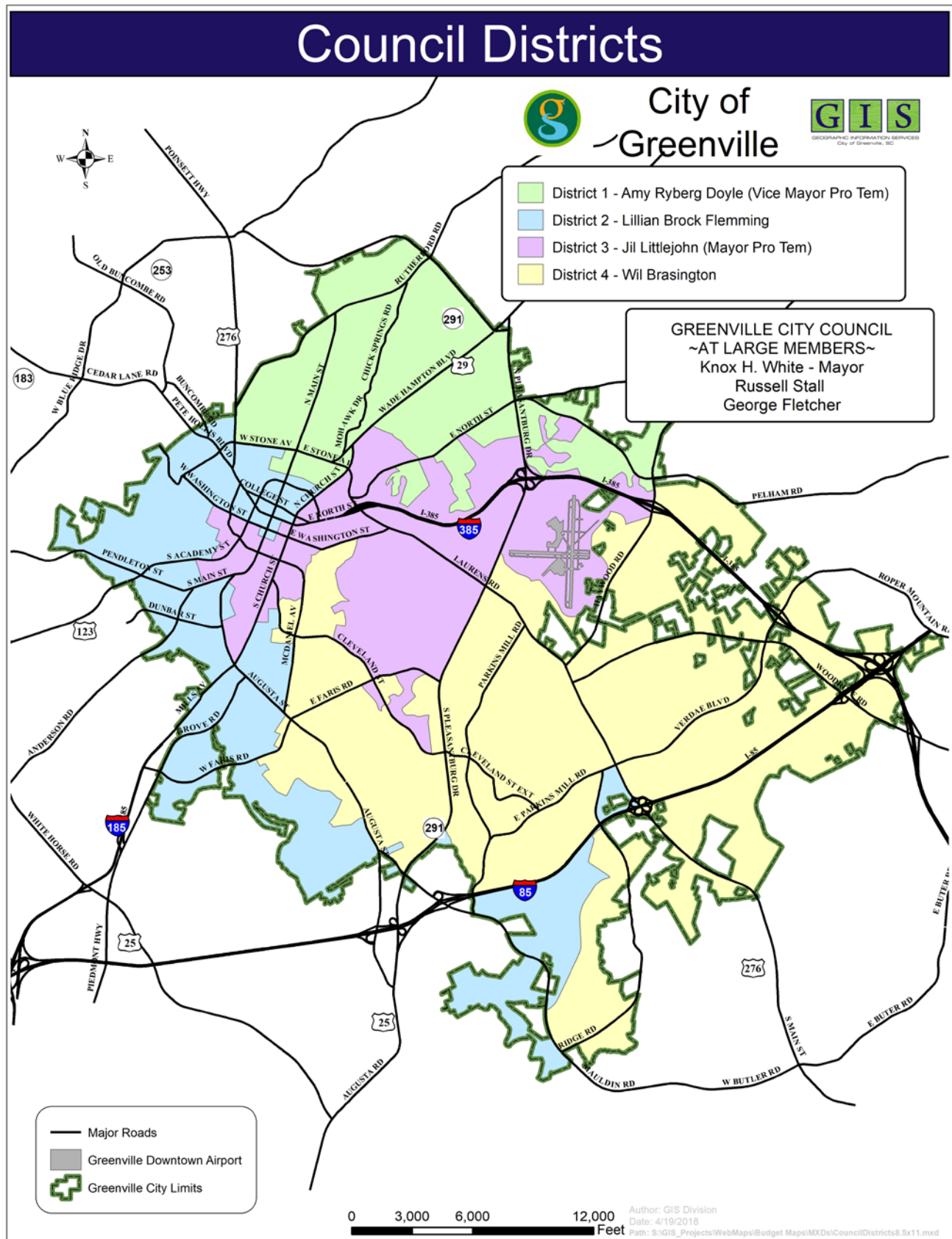
**MUNICIPAL COURT STRATEGIC INITIATIVES**

<b>SAFE CITY</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Continue working with the Police Department and other City departments to promote the effective administration of justice through a variety of programs and methods.			<input checked="" type="checkbox"/>
<b>SUSTAINABLE CITY</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Focus on a clean and green community with law enforcement and codes, as well as all other stakeholders, to promote a clean and healthy environment.			<input checked="" type="checkbox"/>
<b>PROSPEROUS CITY</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Through a variety of sentencing programs, promote civil behavior, education and employment, while minimizing drug and alcohol abuse and other forms of criminal behavior.			<input checked="" type="checkbox"/>
<b>MOBILE CITY</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Continue, in collaboration with law enforcement, to enhance safe traffic flow and minimized congestion and unsafe behavior of drivers.			<input checked="" type="checkbox"/>

**CITY CLERK STRATEGIC INITIATIVES**

<b>INCLUSIVE CITY</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Provide legislative and administrative support to City Council and City Manager, including but not limited to preparing and recording official legislative actions and managing distribution of such records to internal and external customers; publish and distribute meeting notifications and agendas as required under the South Carolina Freedom of Information Act.			<input checked="" type="checkbox"/>
Maintain and administer supplements and codifications of Code of Ordinance; serve as custodian of City Council records and ensure storage, preservation, and distribution of such records.			<input checked="" type="checkbox"/>
Provide administrative support to City Council in managing the City's Boards and Commissions, including but not limited to maintaining membership representation, publishing and distributing meeting notifications and agendas as required under the South Carolina Freedom of Information Act, and serving as custodian of minutes for those meetings.			<input checked="" type="checkbox"/>
Serve as election officer for the City and as staff liaison to the Municipal Election Commission; coordinate election activities; prepare, distribute, and publish notices of filing dates and deadlines for elections.			<input checked="" type="checkbox"/>





# NON-DEPARTMENTAL

City contractual commitments, memberships, programs, transfers, and other expenditures not directly related to specific departmental operations are reflected here.

NON-DEPARTMENTAL						
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)	Percentage Change
<b>EXPENDITURES</b>						
Operating Expenditures	\$1,907,970	\$2,422,432	\$2,816,287	\$2,743,967	(\$72,320)	-2.6%
<b>TRANSFERS</b>						
Wastewater Fund	\$4,489	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Grants Fund	89,315	2,041,250	0	0	0	0.0%
Victim Witness Fund	63,532	68,054	75,907	91,110	15,203	20.0%
Capital Projects Fund	16,016,274	9,511,422	5,546,879	5,000,742	(546,137)	-9.8%
Solid Waste Fund	2,227,308	2,427,308	2,627,308	2,779,308	152,000	5.8%
Public Facilities Corp.*	0	150,440	0	0	0	0.0%
<b>Total Transfers</b>	<b>18,400,918</b>	<b>14,198,474</b>	<b>8,250,094</b>	<b>7,871,160</b>	<b>(378,934)</b>	<b>-4.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,308,888</b>	<b>\$16,620,906</b>	<b>\$11,066,381</b>	<b>\$10,615,127</b>	<b>(\$451,254)</b>	
*Please reference the General Debt Service information on the following page.						

## NON-DEPARTMENTAL BUDGET HIGHLIGHTS

The Non-Departmental budget reflects:

- An increase of \$22,174 in the contribution to the SC ORBET for post-employment retiree benefits to comply with GASB 45 and the City's retiree medical benefit payments.
- An increase of \$108,002 in the GTA subsidy for bus and trolley service.
- An increase of \$87,654 for Verdae Public Improvements reimbursement.
- An increase of \$139,740 in Special Purpose District Payments (Wade Hampton, Gantt and Parker).
- A reduction of \$410,000 in Operating Expenditures for the City's Information Technology Improvement Program, which is moved to the Information Technology budget.
- A \$5 million transfer to the Capital Projects fund. Please reference the CIP Section for more detail on this transfer.
- An increase of \$152,000 in the transfer to the Solid Waste Fund.

## NON-DEPARTMENTAL OPERATING EXPENDITURE DETAIL

Retiree Medical Benefit Payments / SC ORBET	\$761,302
GTA Subsidy for Routes (Base Budget)	506,907
GTA Subsidy for Trolley (Hospitality Tax)	260,805
GTA Subsidy for Capital	94,160
Wade Hampton Fire District Agreement	269,280
Gantt Fire District Agreement	262,140
Parker Fire District Agreement	38,250
Verdae Public Improvements	364,889
Contingency	99,000
Taxes	46,308
Miscellaneous	36,573
Richland Cemetery Tower Revenue Sharing	4,353
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$2,743,967</b>

# GENERAL DEBT SERVICE

Debt service for general government facilities and equipment are recorded in the General Debt Service Account. This includes general obligation bonds and capital lease payments. Details on specific debt issuances can be found in the CIP/Debt Management Section.

GENERAL DEBT SERVICE						
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)	Percentage Change
<b>EXPENDITURES</b>						
Principal Retirement	\$1,435,733	\$1,408,832	\$1,670,678	\$1,494,731	(\$175,947)	-10.5%
Interest Charges	254,825	210,400	492,307	506,869	14,562	3.0%
Fiscal Charges	1,160	275	2,653	286	(2,367)	-89.2%
Bond Issuance Costs	0	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$1,691,718</b>	<b>\$1,619,507</b>	<b>\$2,165,638</b>	<b>\$2,001,886</b>	<b>(\$163,752)</b>	

## GENERAL FUND BREAKDOWN OF PRINCIPAL AND INTEREST

<b>PRINCIPAL</b>	
2017 Installment Purchase Principal*	449,600
2014 Capital Lease Principal (Phone and Copier Replacements)	197,000
2012 GO Bond Principal	825,000
2010 Qualified Energy Conservation Bonds Principal	23,131
<b>TOTAL PRINCIPAL</b>	<b>\$1,494,731</b>
<b>INTEREST</b>	
2017 Installment Purchase Interest*	364,100
2014 Capital Lease Interest (Phone and Copier Replacements)	2,825
2012 GO Bond Interest	128,325
2010 Qualified Energy Conservation Bonds Interest	11,619
<b>TOTAL INTEREST</b>	<b>\$506,869</b>
*Debt in the name of Greenville Public Facilities Corporation, a blended component unit of the City of Greenville.	



# FY 2018-19 PUBLIC INFORMATION AND EVENTS OPERATING BUDGET \$1,154,371

The mission of Public Information and Events is to create public awareness and understanding about City government as well as serve as an internal communication resource for City employees. To solicit, plan, and produce events that aid in achieving the City's strategic goals while providing an entertaining experience for residents and visitors to the city.

The Public Information and Events Department provides coordinated and accurate material to the general public, the media, and City personnel so they can have the information they need in a timely manner. Public Information and Events is responsible for coordinating and overseeing all aspects of communications and public relations as it relates to the City's many constituencies, as well as administering, regulating, and producing community events. The department also researches grants, awards, and other exterior funding opportunities in support of City activities and projects, and facilitates the application process.

PUBLIC INFORMATION AND EVENTS FY 2018-19 OPERATING BUDGET SUMMARY						
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)	Percentage Change
<b><u>Divisions</u></b>						
Public Information Division	\$ 496,747	517,752	548,897	579,373	30,476	5.6%
Special Events	420,172	446,699	536,760	574,998	38,238	7.1%
<b>Subtotal, Divisions</b>	<b>\$ 916,919</b>	<b>964,451</b>	<b>1,085,657</b>	<b>1,154,371</b>	<b>68,714</b>	<b>6.3%</b>
<b><u>Expenditure Category</u></b>						
Personnel Services	\$ 835,626	876,740	965,753	1,029,402	63,649	6.6%
Operating Expenditures	63,874	66,704	99,510	100,988	1,478	1.5%
Fleet Charges	1,751	5,485	4,169	5,582	1,413	33.9%
Risk Charges	15,668	15,522	16,225	18,399	2,174	13.4%
Capital Outlay	0	0	0	0	0	0.0%
<b>TOTAL EXP. BY CATEGORY</b>	<b>\$ 916,919</b>	<b>964,451</b>	<b>1,085,657</b>	<b>1,154,371</b>	<b>68,714</b>	<b>6.3%</b>

## PUBLIC INFORMATION AND EVENTS BUDGET HIGHLIGHTS

The Public Information and Events budget increases 6.3% over the FY 2017-18 Adopted Budget and reflects:

- An increase in personnel services costs related to PEBA, merit and other adjustments.

## PUBLIC INFORMATION AND EVENTS STRATEGIC INITIATIVES

SAFE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Aiding police and fire efforts to ensure public safety through citizens' use of Greenville Cares and by creating video segments that promote tip lines and public safety.			<input checked="" type="checkbox"/>
SUSTAINABLE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Support City departments by producing marketing materials (media releases, brochures, flyers, video segments, door hangers, web pages) that communicate the City's efforts to protect the environment and support citizens' efforts to do the same.			<input checked="" type="checkbox"/>
PROSPEROUS CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Identify and highlight (through press releases, events, video, and web sites) key news stories that are of national, regional, or local interest and that promote the City's business climate and quality of life.			<input checked="" type="checkbox"/>
CITY OF NEIGHBORHOODS	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Manage citizen problems, questions, and issues through Greenville Cares and route them to the appropriate City department.			<input checked="" type="checkbox"/>
Make the City and its departments more visible to the public by effectively communicating the impact the City has on the community.			<input checked="" type="checkbox"/>
MOBILE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Administer downtown sidewalk encroachment regulations.			<input checked="" type="checkbox"/>
CITY OF CULTURE AND RECREATION	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Plan, produce, promote, oversee, and facilitate various City-wide events by providing the administration of 150 event permit applications.			<input checked="" type="checkbox"/>

## MAJOR EVENTS SCHEDULED FOR FY 2018-19

<u>Month</u>	<u>Event</u>	<u>Month</u>	<u>Event</u>
Mar.-Aug.	Downtown Alive	May-Sept.	Moonlight Movies
March-Sept.	Main St. Fridays	June-Aug.	Reedy River Concert Series
April	Imagine Upstate	July	Red, White, and Blue Festival
May-Oct.	Saturday Market	September	Euphoria Food and Wine Festival
May	Great Scot! Parade	October	Fall for Greenville
May	Artisphere	December	Greenville Poinsettia Parade

# FY 2018-19 ECONOMIC AND COMMUNITY DEVELOPMENT OPERATING BUDGET

## \$3,664,513

It is the mission of Economic and Community Development to encourage economic development, consistent with the Comprehensive Plan, which 1) expands the long-term tax base, 2) provides quality housing for all, 3) encourages jobs and upward mobility for all citizens, 4) enhances the experience and stay of visitors, and 5) improves the quality of life for all residents.

The Economic and Community Development Department includes the Economic Development Division, the Building and Property Maintenance Division, and the Planning and Zoning Division. These divisions are responsible for the orderly development of the City through land use planning, code enforcement, business recruitment and retention, neighborhood revitalization, annexation, and infill development.

ECONOMIC AND COMMUNITY DEVELOPMENT FY 2018-19 OPERATING BUDGET SUMMARY						
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)	Percentage Change
<b>Divisions</b>						
Economic Development	\$ 683,199	744,553	845,441	975,370	129,929	15.4%
Building and Prop. Maintenance	1,406,976	1,547,664	1,753,462	1,781,807	28,345	1.6%
Planning and Zoning	592,418	627,496	793,186	907,336	114,150	14.4%
<b>Subtotal, Divisions</b>	<b>\$ 2,682,593</b>	<b>2,919,713</b>	<b>3,392,089</b>	<b>3,664,513</b>	<b>272,424</b>	<b>8.0%</b>
<b>Expenditure Category</b>						
Personnel Services	\$ 2,216,253	2,249,679	2,754,294	2,961,311	207,017	7.5%
Operating Expenditures	382,449	514,389	438,143	482,634	44,491	10.2%
Fleet Charges	17,390	21,253	17,605	25,786	8,181	46.5%
Risk Charges	66,501	134,392	152,047	161,032	8,985	5.9%
Capital Outlay	0	0	30,000	33,750	3,750	12.5%
<b>TOTAL EXP. BY CATEGORY</b>	<b>\$ 2,682,593</b>	<b>2,919,713</b>	<b>3,392,089</b>	<b>3,664,513</b>	<b>272,424</b>	<b>8.0%</b>

### ECONOMIC AND COMMUNITY DEVELOPMENT BUDGET HIGHLIGHTS

The Economic and Community Development budget increases 8.0% over the FY 2017-18 Adopted Budget and reflects:

- An increase in personnel services costs related to PEBA, merit and other adjustments.
- An increase of \$10,000 in Building and Property Maintenance for temporary services, offset by a \$5,000 reduction in demolitions.
- An increase of \$18,500 for temporary staff in the Planning Division, \$3,100 for iPads for use by boards, and other operating increases of \$17,891 for training, dues and subscriptions and other operating costs.
- \$12,300 is budgeted for ongoing maintenance of the City's Public Art collection.
- Capital outlay includes \$33,750 for vehicle replacement in accordance with the Fleet vehicle replacement plan.

**ECONOMIC AND COMMUNITY DEVELOPMENT DEPARTMENT STRATEGIC INITIATIVES**

<b>PROSPEROUS CITY</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Continue focus on technological advances in data management systems to promote customer service through the implementation of mobile inspections, electronic plan review, better data management and communication among all City departments and permit tracking.			<input checked="" type="checkbox"/>
Implement and develop a matrix for a comprehensive business retention, recruitment and entrepreneurial development strategy to help grow the City of Greenville economy.			<input checked="" type="checkbox"/>
Provide a long-term vision and implementation strategy for the CBD designs through community outreach and update of Design Guidelines.			<input checked="" type="checkbox"/>
Increase participation in local and state economic development programs.		<input checked="" type="checkbox"/>	
<b>CITY OF NEIGHBORHOODS</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Focus on commercial corridors and neighborhoods through inter-department communication and better utilization of field staff to quickly react to violations; continued focus on redevelopment opportunities through public/private partnerships and provide recommendations for land management ordinance updates.			<input checked="" type="checkbox"/>
Implement the recommendations of the Neighborhood Vibrancy Taskforce in partnership with neighborhood associations and community organizations and provide quarterly progress reports.			<input checked="" type="checkbox"/>
<b>SUSTAINABLE CITY</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Develop and implement an economic development strategy for job training and job placement for City residents.			<input checked="" type="checkbox"/>
Continue partnerships with economic development allies, nonprofit housing providers, and other groups to ensure a coordinated economic development approach.			<input checked="" type="checkbox"/>

**BCEGS RATING**

The Building Code Effectiveness Grading Schedule (BCEGS) establishes criteria for grading how well a community enforces its building code requirements. The rating system, initiated in 1995 and administered by the Insurance Services Office, uses a 1 to 10 scale to indicate the relative effectiveness of a community's loss-mitigation efforts, with 1 being the best classification. Insurers may apply the BCEGS ratings in determining insurance rates for individual properties. The City is currently rated at 4 for Commercial and 4 for Residential. The City is evaluated every five years, and the most recent evaluation occurred in 2014.



# FY 2018-19 HUMAN RESOURCES OPERATING BUDGET \$1,636,864

It is the mission of Human Resources to recruit, develop and retain a diversified workforce of skilled, competent employees, cultivate an organizational culture that ensures a safe and healthy work environment, promote employee wellness, provide attractive compensation and benefits, and apply Human Resource policies and practices in an ethical, consistent, and respectful manner.

The Human Resources Department includes the Human Resources Division and Occupational Health Division. The department is responsible for recruitment, benefits administration, compensation, training and organization development, and administration of the health and wellness program for employees.

HUMAN RESOURCES FY 2018-19 OPERATING BUDGET SUMMARY						
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)	Percentage Change
<u>Divisions</u>						
Human Resources	\$ 835,208	873,998	1,010,034	1,080,943	70,909	7.0%
Occupational Health	464,789	449,470	533,866	555,921	22,055	4.1%
Subtotal, Divisions	\$ 1,299,997	1,323,468	1,543,900	1,636,864	92,964	6.0%
<u>Expenditure Category</u>						
Personnel Services	\$ 844,882	831,433	1,000,963	1,020,171	19,208	1.9%
Operating Expenditures	442,812	477,761	527,292	599,741	72,449	13.7%
Fleet Charges	0	0	0	0	0	0.0%
Risk Charges	12,303	14,274	15,645	16,952	1,307	8.4%
Capital Outlay	0	0	0	0	0	0.0%
TOTAL EXP. BY CATEGORY	\$ 1,299,997	1,323,468	1,543,900	1,636,864	92,964	6.0%

## HUMAN RESOURCES DEPARTMENT BUDGET HIGHLIGHTS

The Human Resources Department budget increases 6.0% over the FY 2017-18 Adopted Budget and reflects:

- An increase of \$35,000 for one-time costs for a job evaluation system.
- An increase of \$3,000 for materials and supplies and printing and binding costs.
- An increase of \$61,107 in professional services in Occupational Health based on estimates of contract renewals.
- A decrease of \$26,658 for one-time costs to replace AEDs (Automated External Defibrillators) in the prior fiscal year.

## HUMAN RESOURCES DEPARTMENT STRATEGIC INITIATIVES

PROSPEROUS CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Develop and conduct annual custom benchmark benefit and salary survey. Research and participate in additional salary surveys providing free results for participants to increase the source data used for salary planning. Analyze and provide recommendations for salary planning based on this information.			<input checked="" type="checkbox"/>
INCLUSIVE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Expand diversity recruitment outreach and advertisement vehicles to build a workforce that reflects the cultural, ethnic, and racial diversity of the community the City serves.			<input checked="" type="checkbox"/>
Continue to monitor minority utilization across City departments and work with department heads to address underutilization in identified job categories.			<input checked="" type="checkbox"/>
SAFE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Ensure ongoing compliance with regulations related to OSHA, DOT, FTA, Workers' Compensation, ADA, Affordable Care Act, FMLA, etc. including updating of relevant policies, tracking and reporting.			<input checked="" type="checkbox"/>
Support the employee safety functions of the city participating in facility inspections, and by tracking, monitoring, and reporting all safety issues and supporting timely resolutions. Submit tracking reports to all departments monthly.			<input checked="" type="checkbox"/>

# OFFICE OF MANAGEMENT AND BUDGET

## FY 2018-19 OPERATING BUDGET

### \$5,908,958

It is the mission of the Office of Management and Budget to provide comprehensive financial management and information technology services to City Council, employees, and citizens in order to promote fiscal accountability, enhance public services, and ensure accurate financial reporting consistent with governmental standards and regulations. Reporting responsibilities include updating fiscal conditions, identifying related trends, and evaluating alternative revenue sources to support operations and capital improvements. Administrative support is also provided to the Accommodations Tax Advisory Committee.

The Office of Management and Budget (OMB) includes Accounting, Purchasing, Risk Management, Budget, Geographic Information Systems (GIS), Information Technology (IT), Internal Audit, Revenue, and administration of the outsourced management contract for the TD Convention Center. Details on Risk Management can be found in Section E - Internal Service Funds, and the TD Convention Center budget can be found in Section G - Enterprise Funds.

OFFICE OF MANAGEMENT AND BUDGET FY 2018-19 OPERATING BUDGET SUMMARY						
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)	Percentage Change
<b><u>Divisions</u></b>						
Administration Division	\$ 401,361	395,318	488,578	553,784	65,206	13.3%
Accounting Division	486,248	501,610	529,780	570,100	40,320	7.6%
Revenue Division	863,692	834,818	757,315	772,607	15,292	2.0%
Purchasing Division	399,163	415,846	448,819	469,471	20,652	4.6%
Geographic Information Systems	343,192	364,256	367,266	391,563	24,297	6.6%
Information Technology	2,280,668	2,329,603	2,390,830	3,151,433	760,603	31.8%
<b>TOTAL</b>	<b>\$ 4,774,324</b>	<b>4,841,451</b>	<b>4,982,588</b>	<b>5,908,958</b>	<b>926,370</b>	<b>18.6%</b>
<b><u>Expenditure Category</u></b>						
Personnel Services	\$ 2,935,298	2,971,973	3,102,643	3,251,960	149,317	4.8%
Operating Expenditures	1,636,884	1,645,148	1,660,823	1,929,185	268,362	16.2%
Fleet Charges	2,506	2,618	1,065	6,090	5,025	471.8%
Risk Charges	48,580	52,174	53,057	52,183	(874)	-1.6%
Capital Outlay	151,056	169,538	165,000	669,540	504,540	305.8%
<b>TOTAL EXP. BY CATEGORY</b>	<b>\$ 4,774,324</b>	<b>4,841,451</b>	<b>4,982,588</b>	<b>5,908,958</b>	<b>926,370</b>	<b>18.6%</b>

**OFFICE OF MANAGEMENT AND BUDGET BUDGET HIGHLIGHTS**

The Office of Management and Budget budget increases 18.6% over the FY 2017-18 Adopted Budget and reflects:

- An increase of \$22,000 in operating expenditures related to increased credit card changes.
- An increase of \$4,500 in Purchasing for professional services for digitalization of records.
- An increase of \$233,674 in Information Technology for maintenance contract price increases.
- Capital Outlay includes \$277,000 for computer replacements and upgrades and \$392,540 for new technology equipment (previously budgeted in Non-Departmental).

**OFFICE OF MANAGEMENT AND BUDGET STRATEGIC INITIATIVES**

PROSPEROUS CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Issue the operating budget and capital improvement budget within the applicable time frames.			<input checked="" type="checkbox"/>
Coordinate audits of selected areas based on a formalized assessment of priorities for financial compliance and operational controls.			<input checked="" type="checkbox"/>
Apply for, and receive, the Distinguished Budget Presentation Award and the Certificate of Achievement for the Comprehensive Annual Financial Report (CAFR) from the Government Finance Officers Association (GFOA).			<input checked="" type="checkbox"/>
Focus on strong treasury management to ensure the safety of funds, cash liquidity, timely payments, and maintaining a good credit rating.			<input checked="" type="checkbox"/>
Provide timely administration, collection, and compliance of the City's various revenues.			<input checked="" type="checkbox"/>
Update and improve procurement and contract policies and procedures.			<input checked="" type="checkbox"/>
Continue to maintain an accurate and up-to-date inventory of City property, structures, addresses, roads, and other physical features.			<input checked="" type="checkbox"/>
INCLUSIVE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Continue efforts to develop and nurture minority and woman-owned businesses as defined in the City's M/WBE policy.			<input checked="" type="checkbox"/>
SAFE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Continue to work with PIE and other departments to better enable staff to work from the field. This includes, but is not limited to, Fire, Building and Property Maintenance, and Police.			<input checked="" type="checkbox"/>
Further develop mobile public safety information and mapping viewer for Police and Fire departments. Establish and maintain centralized apartment complex unit level detail information and map book products for first responders.			<input checked="" type="checkbox"/>
SUSTAINABLE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Maintain storm drain inventory and stormwater-related GIS data for fee calculations and annual billing process.			<input checked="" type="checkbox"/>

# FY 2018-19 POLICE DEPARTMENT OPERATING BUDGET \$26,008,868

It is the mission of the Greenville Police Department to serve all of our citizens and all who have put their faith and trust in us with courtesy, ability, knowledge, training, and courage; to protect their lives and worldly possessions to the best of our ability by forever challenging ourselves and raising our standards, by developing new and innovative methods in our quest for excellence; and to care for everyone by showing kindness, compassion, respect, dignity and equality for all, and by providing a work place where everyone is valued as a team member and rewarded for excellence and perseverance.

The Greenville Police Department has been the primary provider of law enforcement services for the City of Greenville since 1845. The men and women of the Police Department are sworn professionals dedicated to the mission of serving, protecting, and caring for the City. For enhanced services, the department is divided into three Divisions: Administration, Operations, and Communications. Victim Witness (special revenue fund) is also in this department.

POLICE DEPARTMENT FY 2018-19 OPERATING BUDGET SUMMARY						
<u>Divisions</u>	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)	Percentage Change
Administration Division	\$ 700,318	797,670	1,019,251	1,083,734	64,483	6.3%
Operations Division	17,799,735	19,248,470	19,390,084	22,646,960	3,256,876	16.8%
Communications Section	2,067,194	2,108,849	2,213,820	2,278,174	64,354	2.9%
<b>TOTAL</b>	<b>\$ 20,567,247</b>	<b>22,154,989</b>	<b>22,623,155</b>	<b>26,008,868</b>	<b>3,385,713</b>	<b>15.0%</b>
<u>Expenditure Category</u>						
Personnel Services	\$ 16,772,386	17,189,593	18,121,009	20,720,409	2,599,400	14.3%
Operating Expenditures	1,207,887	1,494,404	1,403,461	1,642,293	238,832	17.0%
Fleet Charges	873,464	954,382	944,092	1,106,390	162,298	17.2%
Risk Charges	1,234,834	1,113,881	1,139,593	1,080,506	(59,087)	-5.2%
Capital Outlay	478,676	1,402,729	1,015,000	1,459,270	444,270	43.8%
<b>TOTAL EXP. BY CATEGORY</b>	<b>\$ 20,567,247</b>	<b>22,154,989</b>	<b>22,623,155</b>	<b>26,008,868</b>	<b>3,385,713</b>	<b>15.0%</b>

**POLICE DEPARTMENT FY BUDGET HIGHLIGHTS**

The Police Department budget increases 15.0% over the FY 2017-18 Adopted Budget and reflects:

- Personnel Services increases by \$515,120 for implementation of the Police Entertainment District Unit (EDU) in September 2018, which includes eight new officers and two sergeants (funded by Hospitality Tax and the Parking Fund).
- Personnel Services increases by \$600,000 for overtime costs; including \$20,000 for Cops of the Court which was previously grant funded.
- An additional \$1.4 M in Personnel Services relates to pay plan, merit and PEBA adjustments.
- A decrease of \$15,000 in operating expenditures for one-time costs related to an evaluation of the promotional process that occurred in FY 2017-18.
- An increase of \$63,520 for recurring office space cost.
- Other operating increases are included for Police Public Information (\$10,000), analysis software (\$20,000), additional mobile devices (\$10,000) and training (\$20,000).
- An increase of \$237,315 for uniforms and supplies for the new Entertainment District Unit, partially funded by seized funds (\$107,000) and Fund Balance Appropriation.
- Capital outlay of \$1,459,270 is budgeted for vehicle and equipment replacement in accordance with the Fleet vehicle replacement plan (\$1,109,520) and new equipment for the Entertainment District Unit (\$349,750 - funded by Fund Balance Appropriation).

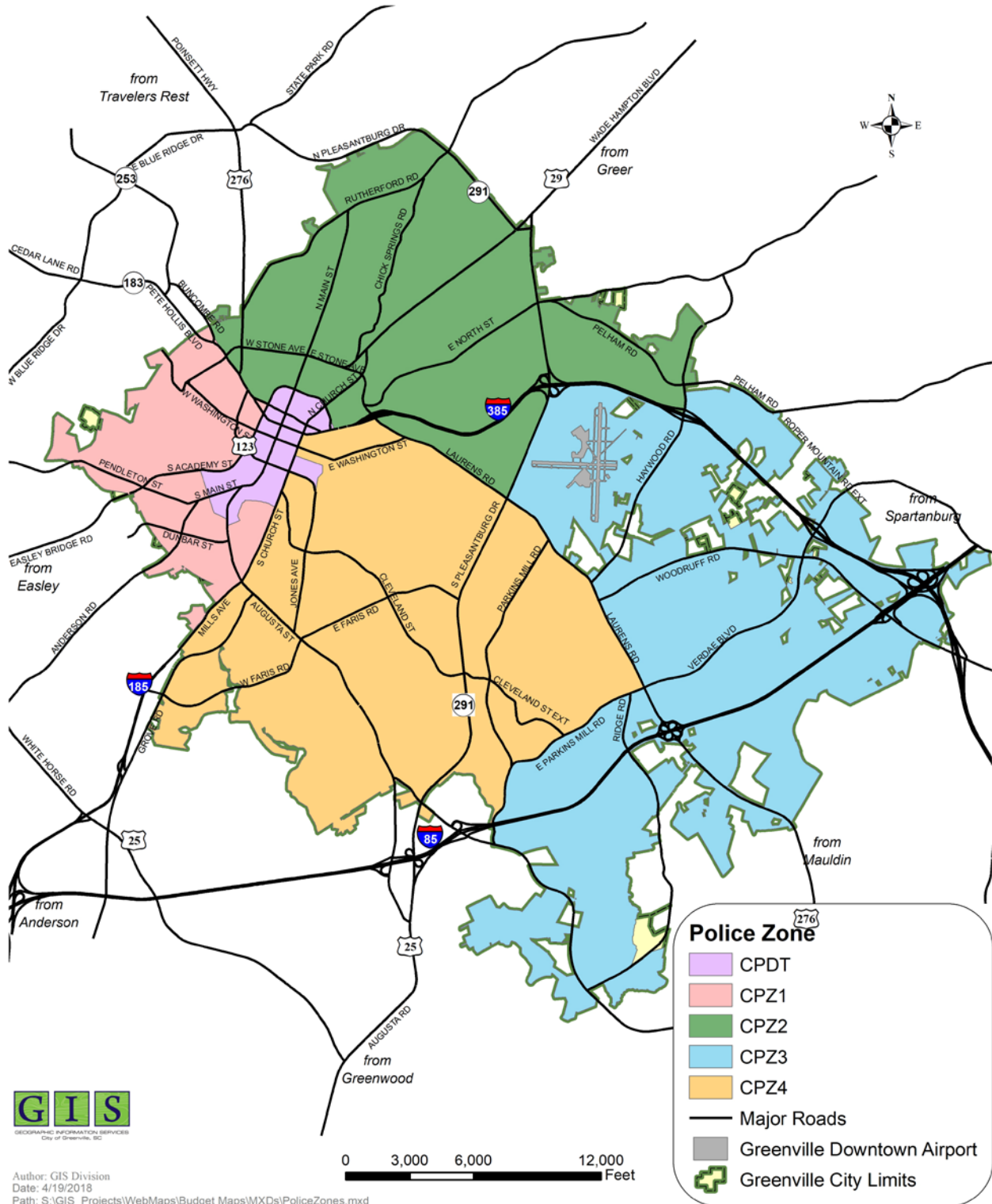
**POLICE DEPARTMENT STRATEGIC INITIATIVES**

SAFE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Plan for optimal distribution of police assets to cover the department's workload through the use of advanced processes and tools that analyze our calls for service, work schedules, human capital, and other resources.			<input checked="" type="checkbox"/>
SUSTAINABLE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Departmental initiatives, such as increased bike patrols in the downtown area and our neighborhoods, offer ways for officers to interact with the public and lessen our carbon footprint within the City.			<input checked="" type="checkbox"/>
CITY OF NEIGHBORHOODS	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Deploy Community Response Team personnel within neighborhoods to prevent crime, improve quality of life, and foster long-term relationships between the public and the department.			<input checked="" type="checkbox"/>
MOBILE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Obtain, install, and manage technology such as in-car cameras, body worn cameras, and mobile data terminals to keep officers in their assigned zones providing more time to interact with the public and enhance response times to critical incidents.			<input checked="" type="checkbox"/>
INCLUSIVE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
The department actively recruits individuals from various backgrounds in an effort to ensure the agency's personnel are a direct reflection of the communities we serve.			<input checked="" type="checkbox"/>



City of  
Greenville

# Police Zones







# FY 2018-19 FIRE DEPARTMENT OPERATING BUDGET \$14,735,467

It is the mission of the Greenville City Fire Department to enhance the quality of life of the citizens we serve by minimizing the loss of life and property, and by enhancing the safety of our environment through the provision of effective fire, rescue, and hazardous materials response services, and fire prevention code enforcement and public fire safety education programs. The Greenville City Fire Department primarily provides fire, rescue, medical first responder, and hazardous materials response services. The Fire Prevention Division conducts code inspections, plan reviews, and permit inspections to assist in the reduction and prevention of fires. The Fire Services Division provides budgetary and logistical support to the entire department including training, fleet maintenance, and procurement. The Fire Suppression Division consists of three platoons who staff seven engine companies, two quint/ladder companies, two medium duty rescue companies, one HAZMAT response unit, and two battalion-level command units. These forces operate from seven strategically located fire stations to provide emergency response services 24-hours a day.

FIRE DEPARTMENT FY 2018-19 OPERATING BUDGET SUMMARY						
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)	Percentage Change
<b><u>Divisions</u></b>						
Fire Administration Division	\$ 274,982	294,171	323,878	318,106	(5,772)	-1.8%
Fire Prevention Division	605,448	685,535	736,388	817,968	81,580	11.1%
Fire Suppression Division	10,286,174	11,058,550	12,099,530	12,467,881	368,351	3.0%
Fire Services Division	809,306	969,371	1,217,133	1,131,512	(85,621)	-7.0%
<b>TOTAL</b>	<b>\$ 11,975,910</b>	<b>13,007,627</b>	<b>14,376,929</b>	<b>14,735,467</b>	<b>358,538</b>	<b>2.5%</b>
<b><u>Expenditure Category</u></b>						
Personnel Services	\$ 10,598,688	11,328,754	11,949,521	12,524,055	574,534	4.8%
Operating Expenditures	670,649	949,394	1,070,054	1,106,969	36,915	3.4%
Fleet Charges	84,967	90,664	104,474	141,598	37,124	35.5%
Risk Charges	250,293	287,522	345,880	399,668	53,788	15.6%
Capital Outlay	371,313	351,293	907,000	563,177	(343,823)	-37.9%
<b>TOTAL EXP. BY CATEGORY</b>	<b>\$ 11,975,910</b>	<b>13,007,627</b>	<b>14,376,929</b>	<b>14,735,467</b>	<b>358,538</b>	<b>2.5%</b>

**FIRE DEPARTMENT BUDGET HIGHLIGHTS**

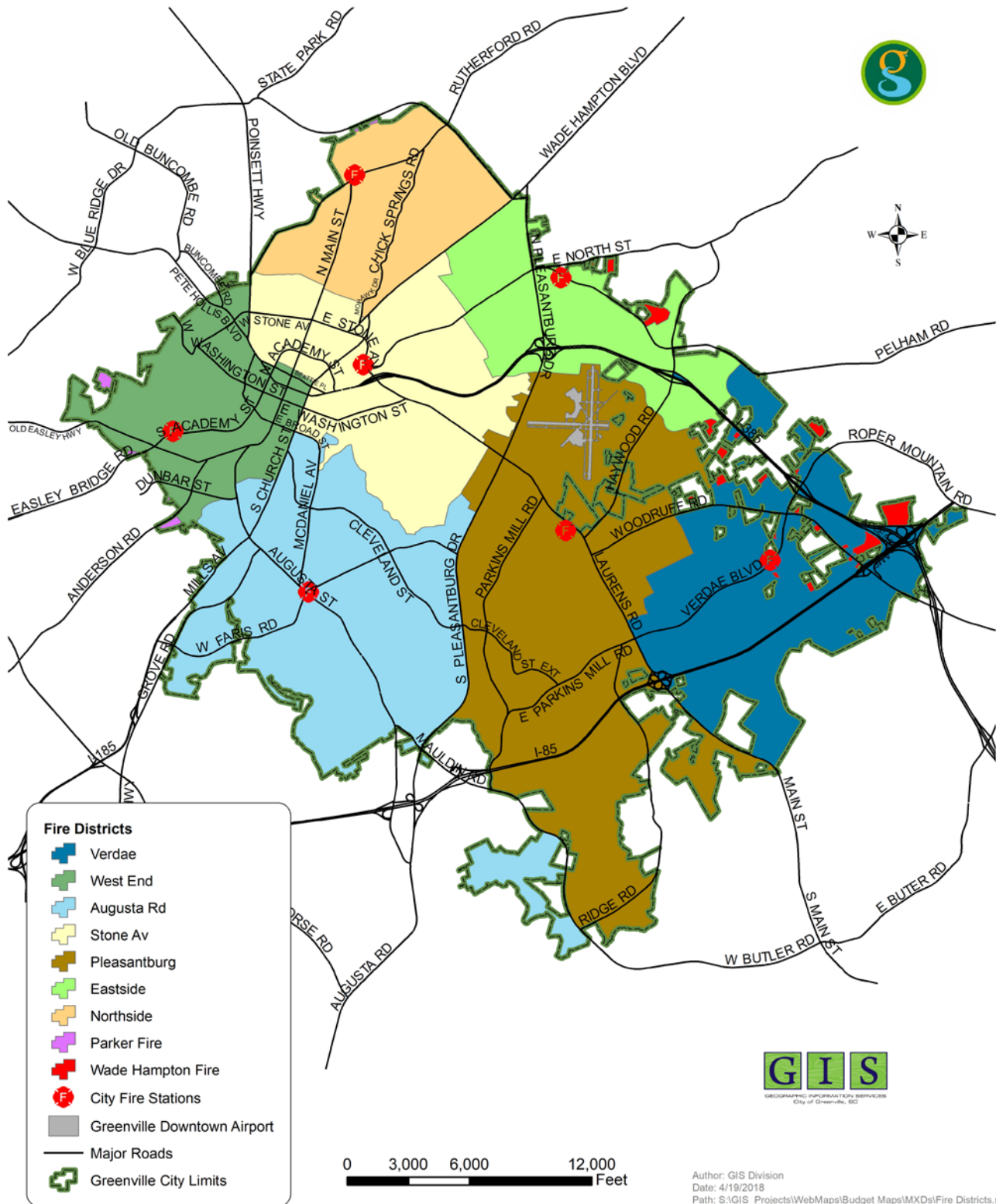
The Fire Department budget increases 2.5% over the FY 2017-18 Adopted Budget and reflects:

- Personnel services increases by \$574,534 for the addition of one Administrative Assistant (\$53,332), the expiration of the SAFR grant at mid-year (\$330,235), and increased employer contributions to the Fire Pension Fund along with merit and other increases.
- Operating expenditures include the following one-time costs: fire rescue equipment \$7,500, SCBA test bench \$12,000 and a computer for the new Administrative Assistant \$3,000.
- A net reduction of operating expenditures include the following one-time costs that occurred in FY 2017-18: \$18,000 for office space renovation, \$7,500 for fire accreditation, \$12,000 for fire rescue bags, \$11,200 for fire dry suits, \$14,400 to replace fire station mattresses and \$9,100 for start-up costs at the Verdae fire station.
- Operating expenditures increase by \$86,615 for recurring costs including fire education materials, training, utilities, uniforms and vehicle maintenance.
- Operating costs include \$159,792 to replace one-third of the department's Personal Protective Equipment (PPE) (year three of three).
- Capital Outlay includes \$563,177 for vehicle and equipment replacement in accordance with the Fleet vehicle replacement plan.

**FIRE DEPARTMENT STRATEGIC INITIATIVES**

SAFE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Improve the City's Class 2 ISO rating. The rating varies from 9 to 1 (1 being the best score) and may be used in the calculation of property insurance premiums.			<input checked="" type="checkbox"/>
Develop and implement policies to provide for effective emergency response to protect life, property, and the environment.			<input checked="" type="checkbox"/>
Respond to all code compliance complaints within a 24-hour period.			<input checked="" type="checkbox"/>
Provide an effective response to fires and other emergencies within four minutes or less travel time 90% of the time.			<input checked="" type="checkbox"/>
Assure compliance with all federal and state laws and industry best practices.			<input checked="" type="checkbox"/>
Work with stakeholders to ensure the Department is meeting the needs of the community with an end goal of achieving National Accreditation.		<input checked="" type="checkbox"/>	
PROSPEROUS CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Conduct a community Risk Assessment and enhance community risk reduction efforts.			<input checked="" type="checkbox"/>
Ensure the effective and fair enforcement of all applicable fire codes as adopted by City Council.			<input checked="" type="checkbox"/>

# City of Greenville Fire Districts





# FY 2018-19 PUBLIC WORKS DEPARTMENT OPERATING BUDGET \$10,351,762

It is the mission of the Greenville Department of Public Works to protect and enhance the community quality of life through effective environmental and infrastructure management. The Public Works Department is responsible for maintenance of the City's infrastructure and for the collection and disposal of residential solid waste. Departmental activities recorded in the General Fund include civil engineering, traffic engineering, streets maintenance, construction inspection, and building maintenance. Departmental activities recorded in other funds include solid waste management (special revenue fund), wastewater (enterprise fund), stormwater management (enterprise fund), parking (enterprise fund), and fleet services (internal service fund).

PUBLIC WORKS DEPARTMENT FY 2018-19 OPERATING BUDGET SUMMARY						
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)	Percentage Change
<b><u>Divisions</u></b>						
Public Works Administration	\$ 479,269	1,068,597	1,421,339	1,641,547	220,208	15.5%
Traffic Engineering Division	2,528,694	2,567,840	2,806,695	2,877,788	71,093	2.5%
Engineering Division	804,110	842,953	852,423	944,378	91,955	10.8%
Construction Inspection Bureau	676,620	732,679	727,780	639,364	(88,416)	-12.1%
Streets Division	2,150,141	2,080,342	2,169,103	2,149,094	(20,009)	-0.9%
Building Services Division	1,503,667	1,465,118	1,653,794	1,728,120	74,326	4.5%
Downtown Infrastructure Maintenance	275,976	284,707	361,391	371,471	10,080	2.8%
<b>TOTAL</b>	<b>\$ 8,418,477</b>	<b>9,042,236</b>	<b>9,992,525</b>	<b>10,351,762</b>	<b>359,237</b>	<b>3.6%</b>
<b><u>Expenditure Category</u></b>						
Personnel Services	\$ 5,226,077	5,214,824	5,819,184	6,027,176	207,992	3.6%
Operating Expenditures	2,554,701	2,430,993	2,777,184	2,985,880	208,696	7.5%
Fleet Charges	287,582	328,098	337,917	320,526	(17,391)	-5.1%
Risk Charges	222,112	295,295	269,740	258,490	(11,250)	-4.2%
Capital Outlay	128,005	773,026	788,500	759,690	(28,810)	-3.7%
<b>TOTAL EXP. BY CATEGORY</b>	<b>\$ 8,418,477</b>	<b>9,042,236</b>	<b>9,992,525</b>	<b>10,351,762</b>	<b>359,237</b>	<b>3.6%</b>

**PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS**

The Public Works Department budget increases 3.6% over the FY 2017-18 Adopted Budget and reflects:

- Operating expenditures include one-time costs for a City facilities assessment (\$75,000) and an on-call street lighting contract (\$25,000).
- Operating expenditures include \$150,000 for the following recurring costs: internally illuminated street signs (\$25,000), rubber speed humps (\$75,000), and right-of-way services (\$50,000).
- A reduction of \$46,000 in operating expenditures for one-time costs for a sign inventory (\$40,000) and Main Street bridge lighting (\$6,000), which occurred in FY 2017-18.
- Capital outlay includes \$759,690 for vehicle and equipment replacement in accordance with the Fleet vehicle replacement plan.

**PUBLIC WORKS DEPARTMENT STRATEGIC INITIATIVES**

PROSPEROUS CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Work closely with Economic Development to promote business growth within the City.			<input checked="" type="checkbox"/>
Provide support to other departments to help facilitate projects.			<input checked="" type="checkbox"/>
MOBILE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Work with SCDOT to coordinate all aspects of transportation.			<input checked="" type="checkbox"/>
Continue to promote bicycling as a means of transportation.			<input checked="" type="checkbox"/>
SAFE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Manage the sidewalk rehabilitation program, which eliminates trip hazards. Inspect the resurfacing program.			<input checked="" type="checkbox"/>
Maintain all City facilities to provide Citizens and City employees with a quality environment to work and meet.			<input checked="" type="checkbox"/>
SUSTAINABLE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Pressure wash downtown sidewalks at least once a year along with litter program. Flush down streets when needed and sweep curb and gutter in neighborhoods. Help with clean-up following after hour special events.			<input checked="" type="checkbox"/>

# FY 2018-19 PARKS AND RECREATION DEPARTMENT OPERATING BUDGET

## \$8,748,763

It is the mission of the Parks and Recreation Department to improve the quality of life of Greenville citizens by providing high-quality parks and recreation services, improving neighborhoods, and maintaining public facilities at a high standard. The Parks and Recreation Department oversees the maintenance of 35 parks occupying more than 322 acres within the City, schedules and coordinates year-round athletic and youth programs, operates six community centers that offer general leisure activities and special summer programs, maintains over 500 beautification sites totaling 75 acres, and maintains trees on rights-of-way and public park land. The Parks and Recreation Department is also responsible for urban design projects including streetscape design, bicycle facility design, and the design of public open space, trail design and construction management, sustainability planning and initiatives including staffing the Green Ribbon Advisory Committee (GRAC), and the Greenville Zoo, which is operated as a special revenue fund.

PARKS AND RECREATION DEPARTMENT FY 2018-19 OPERATING BUDGET SUMMARY						
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)	Percentage Change
<b><u>Divisions</u></b>						
Parks and Recreation Administration	\$ 750,788	958,564	1,395,832	1,268,242	(127,590)	-9.1%
Recreation Division	1,361,988	1,549,936	1,611,173	1,647,169	35,996	2.2%
Parks Maintenance Division	1,934,082	1,761,926	1,784,231	2,236,702	452,471	25.4%
Rights-of-Way Division	516,445	624,194	698,180	671,243	(26,937)	-3.9%
Beautification Division	1,012,075	1,085,875	1,246,349	1,076,064	(170,285)	-13.7%
Tree Maintenance Division	497,072	481,871	544,100	573,930	29,830	5.5%
Falls Park Crew	986,448	1,090,172	1,453,928	1,275,413	(178,515)	-12.3%
<b>TOTAL</b>	<b>\$ 7,058,898</b>	<b>7,552,538</b>	<b>8,733,793</b>	<b>8,748,763</b>	<b>14,970</b>	<b>0.2%</b>
<b><u>Expenditure Category</u></b>						
Personnel Services	\$ 4,757,306	4,823,600	5,480,866	5,567,863	86,997	1.6%
Operating Expenditures	1,491,931	1,758,896	2,169,112	2,027,403	(141,709)	-6.5%
Fleet Charges	324,621	324,607	349,085	354,977	5,892	1.7%
Risk Charges	226,710	242,137	209,730	241,020	31,290	14.9%
Capital Outlay	258,330	403,298	525,000	557,500	32,500	6.2%
<b>TOTAL EXP. BY CATEGORY</b>	<b>\$ 7,058,898</b>	<b>7,552,538</b>	<b>8,733,793</b>	<b>8,748,763</b>	<b>14,970</b>	<b>0.2%</b>

**PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS**

The Parks and Recreation Department budget changes less than 1% from the FY 2017-18 Adopted Budget and reflects:

- Operating expenditures increase by \$58,000 for the following recurring costs: tree crew temporary staff (\$38,000), beautification seasonal labor (\$15,000), and emergency tree services (\$5,000).
- Operating expenditures include one-time costs to repair downtown restrooms (\$75,000), paid for by a transfer from the Sunday Alcohol fund.
- A reduction of \$320,000 in operating expenditures for one-time costs to repair the Liberty Bridge (\$190,000) and the RiverPlace Fountain (\$90,000), and make ADA (Americans with Disabilities Act) improvements in Falls Park (\$40,000).
- \$25,000 is included for ongoing funding of the Green Ribbon Advisory Committee (GRAC).
- Capital outlay includes \$40,000 to replace the outdoor furniture at Tate Plaza (funded by the Sunday Alcohol Fund) and \$517,500 for vehicle and equipment replacement in accordance with the Fleet vehicle replacement plan.

**MAJOR BEAUTIFICATION SITES**

400 North Main	Municipal Court
500 N. Main Street	One Plaza
Anderson Memorial	Peace Center
Canal Insurance	Pete Hollis Highway
Carolina Point	Rock Quarry Garden
Church Street Streetscape	Rockwood Median
Confederate Memorial	Rutherford Road Streetscape
Crescent Avenue	Shaw Garden
Fairforest Way	Stone Avenue Streetscape
Greenville Transit Authority	Sue Simpson Garden
Hessie Morrah Greenway	TD Convention Center
I-385 Terraces	Tower Drive Islands
Laurens Road at I-385	Vietnam Memorial
Market Point	Wells Fargo Courtyard
McPherson Park	Woodruff Road



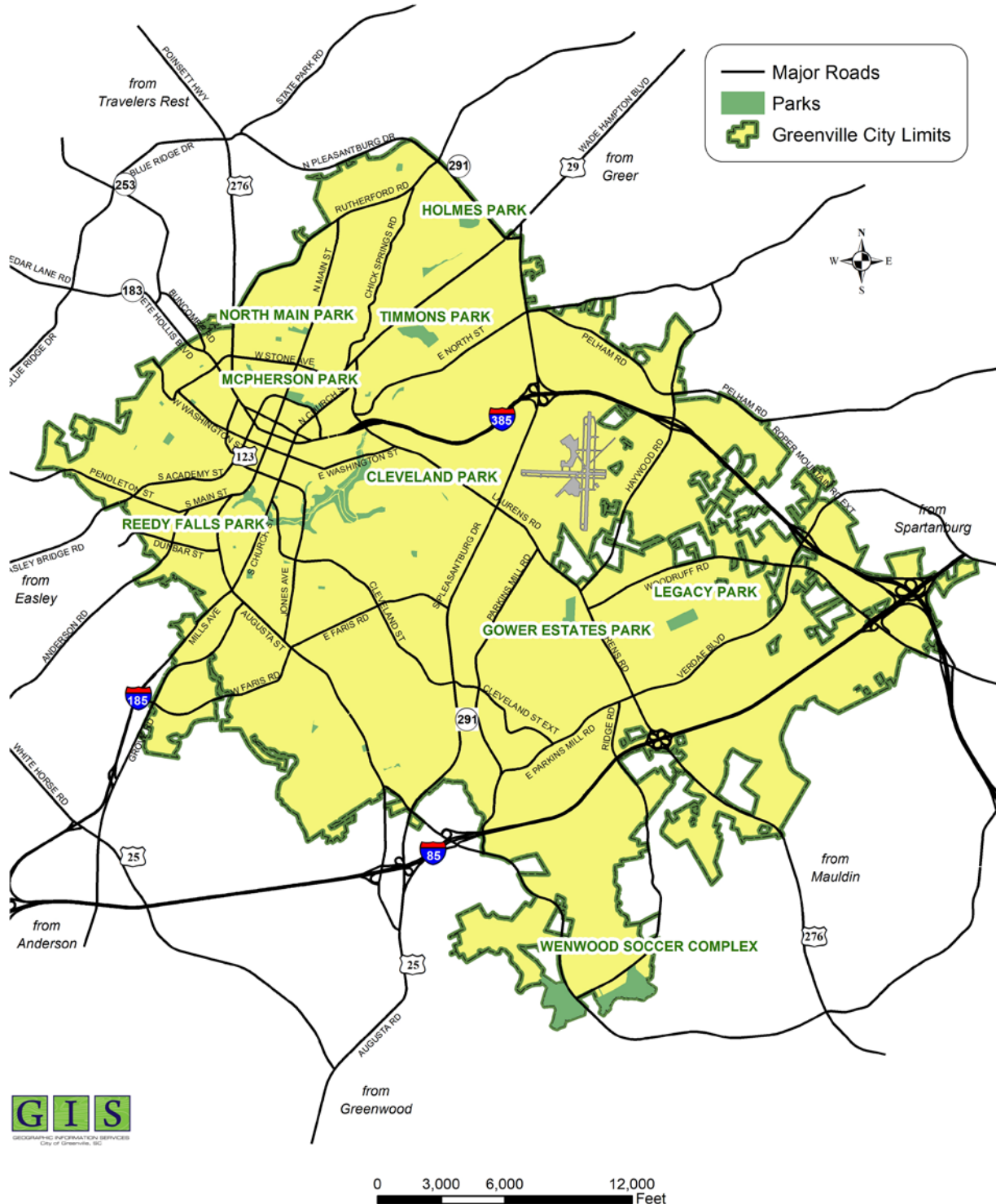
## PARKS AND RECREATION DEPARTMENT STRATEGIC INITIATIVES

SAFE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Provide safe and consistent maintenance services and quality play value of all parks and playgrounds.			<input checked="" type="checkbox"/>
SUSTAINABLE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Provide administrative oversight to ensure that all department facilities and services are safely managed, and that all department operations use best management practices to protect and conserve natural resources reducing organizational waste.			<input checked="" type="checkbox"/>
PROSPEROUS CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Continue programming for youth and adults that promotes the public's health and well-being.			<input checked="" type="checkbox"/>
CITY OF NEIGHBORHOODS	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Deliver athletic programs that are based in neighborhood community centers and parks.			<input checked="" type="checkbox"/>
MOBILE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Preserve, expand and maintain the City's trail and bicycle system that provide a safe and effective means of travel.			<input checked="" type="checkbox"/>
CITY OF CULTURE AND RECREATION	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Deliver structured programs for youth and adults that provide opportunities to learn, recreate and play in a safe environment.			<input checked="" type="checkbox"/>
INCLUSIVE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Engage neighborhood residents to solicit input on improvement projects at neighborhood facilities.			<input checked="" type="checkbox"/>



City of  
Greenville

# Popular Parks

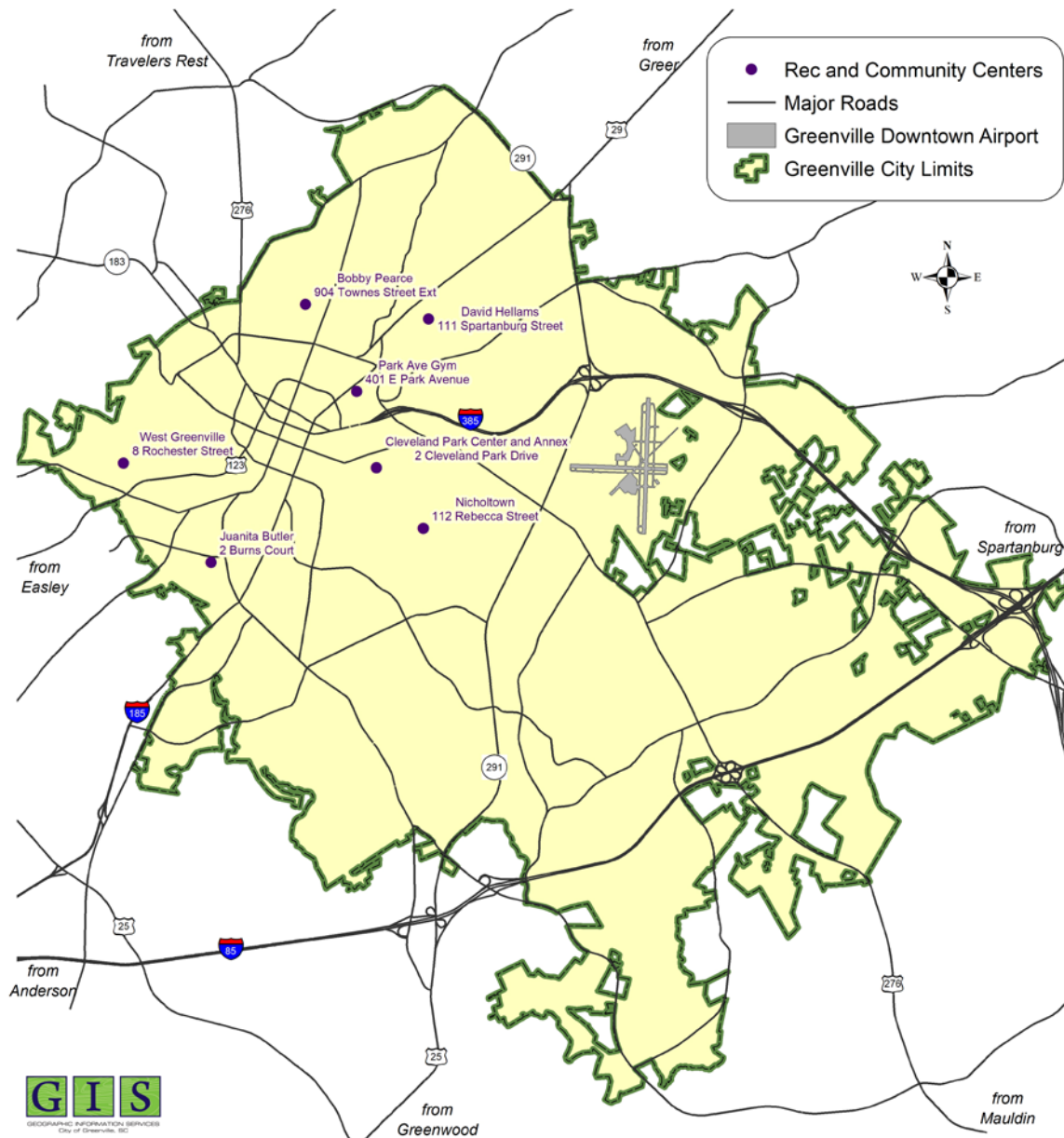


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City of  
Greenville

# Recreation and Community Centers



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0 3,000 6,000 12,000  
Feet

City of Greenville, SC GIS Division



# INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. Expenses of these funds are included in the budgets of the respective departments and agencies that use the services.

Internal Service Funds have been established for the following functions:

Health Benefits Fund

Risk Management Fund

Fleet Services Fund



# HEALTH BENEFITS FUND

The Health Benefits Fund accounts for all financial activities of the City's health, dental, life, disability, and pharmacy programs. The Health Benefits Fund was established in January 2014 when the City converted to a self-insured model from a fully-insured model.

HEALTH BENEFITS FUND					
	2015-16	2016-17	2017-18	2018-19	Increase/ Decrease
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
<b>Revenues</b>					
Employer Health Premiums \$	7,299,462	7,508,254	8,937,651	9,107,585	169,934
Employee Health Premiums	2,198,924	2,164,992	2,666,301	2,759,152	92,851
Retiree Medical Benefit Pmts.	690,000	710,700	739,128	761,302	22,174
Retiree Health Premiums	334,180	303,778	318,000	368,000	50,000
Employer Dental Premiums	464,566	495,965	524,984	538,276	13,292
Employee Dental Premiums	157,876	168,815	178,414	185,049	6,635
COBRA Premiums	11,597	24,720	0	0	0
Employer Life and Disability Ins.	77,330	78,372	82,233	86,013	3,780
Employee Life and Disability Ins.	310,090	360,087	348,038	364,140	16,102
Employee Tobacco Surcharge	41,043	42,990	42,066	41,737	(329)
External Reimbursements	380,942	212,514	150,000	150,000	0
Interest/Other	9,156	27,160	21,000	30,000	9,000
<b>TOTAL REVENUES</b>	<b>11,975,166</b>	<b>12,098,347</b>	<b>14,007,815</b>	<b>14,391,254</b>	<b>383,439</b>
<b>Expenses</b>					
Salaries and Benefits	57,910	43,094	58,345	75,995	17,650
Wellness Activities	33,693	50,211	72,645	72,645	0
FSA Admin. Fee	8,575	9,653	9,000	9,720	720
Health Ins. Admin. Fee	510,754	556,655	559,000	559,000	0
Health Ins. Stop Loss	872,186	825,303	840,000	840,000	0
Health Claims	8,806,042	8,083,251	11,031,165	11,353,423	322,258
Health Claims Reserve	(70,000)	(124,000)	0	0	0
Dental Ins. Admin. Fee	41,452	41,443	44,329	44,920	591
Dental Claims	612,575	575,106	659,068	678,406	19,338
Health Medicare Supp.	188,871	188,319	193,992	193,992	0
Life and Disability Ins.	393,794	416,665	430,271	450,153	19,882
Vision Insurance	110,307	110,086	110,000	113,000	3,000
SC ORBET Payment	29,608	171,483	0	0	0
<b>TOTAL EXPENSES</b>	<b>11,595,767</b>	<b>10,947,269</b>	<b>14,007,815</b>	<b>14,391,254</b>	<b>383,439</b>
<b>Change in net position</b>	<b>379,399</b>	<b>1,151,078</b>	<b>0</b>	<b>0</b>	<b>0</b>

**HEALTH BENEFITS FUND BUDGET HIGHLIGHTS**

The Health Benefits Fund budget increases 2.7% over the FY 2017-18 Adopted Budget and reflects:

- Employer and Employee Health Premiums include capacity (budgeted at 7.5%) for a potential increase in January 2019 should actual claims experience through early October 2018 require such premium adjustments. The budgeted 7.5% increase for January 2018 was not implemented.
- Projected health claims and premiums are based on full employment of the City's workforce.
- All other expense amounts are based on current participating levels of active and retired employees in the benefit program.

**HEALTH BENEFITS FUND STRATEGIC INITIATIVES**

SUSTAINABLE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Continue proactive implementation of innovative and award-winning wellness initiatives to promote employee health and wellness. Utilize data-mining to identify aggregate employee health issues and design targeted wellness interventions to include tobacco cessation programs, weight loss, and fitness and wellness challenges.			<input checked="" type="checkbox"/>
Ensure competitiveness of the City's benefit programs, as well as compliance with the Affordable Care Act. Mitigate insurance costs through the City's Health and Safety as well as its wellness programs and activities.			<input checked="" type="checkbox"/>



# RISK MANAGEMENT FUND

The Risk Management Fund accounts for all financial activities related to workers' compensation, automobile liability, general liability, employment practices liability, public officials liability, law enforcement liability, property, and automobile physical damage. Revenues are based on a cost allocation system that reflects each division's forward looking risk exposure (number of employees, percentage of payroll, and number of vehicles) and its five-year historical claims experience.

The City is self-insured for all workers' compensation losses up to \$550,000 per occurrence for public safety and \$400,000 per occurrence for all other employees; maintains a self-insured retention of \$100,000 for general liability, employment practices liability, law enforcement liability, and public officials liability; and a \$25,000 deductible for property losses. Program expenses and reserve funding requirements are allocated to the operating agencies. An actuarial report is prepared annually to determine the adequacy of fund reserves. Oversight is provided by the Risk Manager who monitors claims and expenses, and evaluates the adequacy of reserves.

RISK MANAGEMENT FUND					
	2015-16	2016-17	2017-18	2018-19	Increase/ Decrease
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
<b>REVENUES</b>					
Transfers:					
General Fund	\$ 2,126,056	2,210,902	2,261,184	2,282,264	21,080
Other Funds	731,105	820,186	952,993	1,076,307	123,314
Reimbursements	159,426	325,867	112,500	112,500	0
<b>TOTAL REVENUES</b>	<b>3,016,587</b>	<b>3,356,955</b>	<b>3,326,677</b>	<b>3,471,071</b>	<b>144,394</b>
<b>EXPENSES</b>					
Personnel and Operating	104,297	124,033	178,897	183,829	4,932
Workers' Comp - Claims	1,374,622	1,401,681	1,255,699	1,246,475	(9,224)
Premiums - Liability/Property	823,861	974,691	1,002,581	1,018,267	15,686
Claims - Liability/Property	574,605	716,926	895,500	1,028,500	133,000
<b>TOTAL EXPENSES</b>	<b>2,877,385</b>	<b>3,217,331</b>	<b>3,332,677</b>	<b>3,477,071</b>	<b>144,394</b>
<b>Operating Income</b>	<b>139,202</b>	<b>139,624</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>0</b>
Non-operating revenue					
Interest earnings	10,065	21,925	6,000	6,000	0
<b>Change in net position</b>	<b>149,267</b>	<b>161,549</b>	<b>0</b>	<b>0</b>	<b>0</b>

**RISK MANAGEMENT FUND BUDGET HIGHLIGHTS**

The Risk Management Fund expense budget increases 4.3% over the FY 2017-18 Adopted Budget and reflects:

- Premiums for liability and property coverage are expected to increase by \$13,776, or 1.5%, in part due to the City's recent loss exposure and industry-wide insurance rate increases.
- Claims expenses are expected to increase by \$133,000 or 17.12%, primarily due to increased Auto Liability claims.

**RISK MANAGEMENT FUND STRATEGIC INITIATIVES**

SAFE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Maintain a reserve in the Risk Management Fund that is adequate to fund expected liabilities at a 50% probability level (i.e., funds will be sufficient to cover liabilities five years out of ten).			<input checked="" type="checkbox"/>
Continue activities to identify hazards, and assess and control risks to meet both regulatory obligations and reduce risk of loss to the City of Greenville.			<input checked="" type="checkbox"/>
Maintain risk management monitoring to create a culture that promotes awareness and departmental accountability for accidents and injuries.			<input checked="" type="checkbox"/>

# FLEET SERVICES FUND

Organizationally located in the Public Works Department, Fleet Services is responsible for management and maintenance of the City's fleet of vehicles and rolling stock.

FLEET SERVICES FUND					
	2015-16 <u>Actual</u>	2016-17 <u>Budget</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ Decrease
<b>REVENUES</b>					
Transfers:					
General Fund	\$ 1,525,066	1,730,895	1,759,965	1,964,365	204,400
Other Funds	1,935,490	1,764,707	1,793,336	1,946,952	153,616
Reimbursements	66,641	8,931	45,000	0	(45,000)
Other Revenues	10,503	19,156	10,000	0	(10,000)
<b>TOTAL REVENUES</b>	<b>3,537,700</b>	<b>3,523,689</b>	<b>3,608,301</b>	<b>3,911,317</b>	<b>303,016</b>
<b>EXPENSES</b>					
Personnel Services	1,062,704	1,022,392	1,142,936	1,224,918	81,982
Operating Expenses	227,852	184,358	163,127	169,386	6,259
Parts	920,286	819,887	850,000	935,000	85,000
Fuel	875,258	921,203	916,000	1,176,047	260,047
Outside Repairs	420,276	338,165	345,000	375,000	30,000
Risk Charges	27,953	30,114	36,238	30,966	(5,272)
Capital Outlay	0	0	291,064	136,064	(155,000)
<b>TOTAL EXPENSES</b>	<b>3,534,329</b>	<b>3,316,119</b>	<b>3,744,365</b>	<b>4,047,381</b>	<b>303,016</b>
<b>Operating Income</b>	<b>3,371</b>	<b>207,570</b>	<b>(136,064)</b>	<b>(136,064)</b>	<b>0</b>
Non-operating revenue					
Gain (Loss) on Sale of Assets	0	(20,074)	0	0	0
<b>Change in net position</b>	<b>3,371</b>	<b>187,496</b>	<b>(136,064)</b>	<b>(136,064)</b>	<b>0</b>
<b>Adjustments-CAFR</b>					
Net Pension Liab. and Contra Cap.	(180,223)	(234,971)	0	0	
Depreciation	(11,035)	(8,294)	0	0	
<b>Change in net position, adjusted</b>	<b>(187,887)</b>	<b>(55,769)</b>	<b>(136,064)</b>	<b>(136,064)</b>	

## FLEET SERVICES FUND BUDGET HIGHLIGHTS

The Fleet Services budget increases 8.4% over the FY 2017-18 Adopted Budget and includes:

- Fuel costs increase by \$260,047 due to an increase in cost per gallon as well as to match projected gallons based on FY 2017-18 consumption.
- Capital outlay includes \$136,064 for fleet management software. Prior year balances are being used to purchase the fleet management software.

**FLEET SERVICES FUND STRATEGIC INITIATIVES**

SAFE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Provide a safe and efficient fleet of vehicles and communications equipment.			<input checked="" type="checkbox"/>
PROSPEROUS CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Increase the return on salvaged vehicles by using internet auctions.			<input checked="" type="checkbox"/>
Reduce the cost of mobile communications by performing more in-house programming and repairs on mobile radio systems.			<input checked="" type="checkbox"/>

# SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Annual budgets are established for the following Special Revenue Funds:

Community Development	Admissions Tax
HOME Program	Victim Witness
HOPWA Program	Utility Undergrounding
Hospitality Tax	Event Management*
Sunday Alcohol Permits	Solid Waste*
State Accommodations Tax	Transit*
Local Accommodations Tax	

\* Reclassified from Enterprise Fund to Special Revenue Fund for FY 2018-19



# COMMUNITY DEVELOPMENT

The Community Development Fund is a special revenue fund used to record the receipt and expenditure of Community Development Block Grant (CDBG) monies. The Community Development program strives to upgrade the living conditions of low and moderate income persons in targeted areas within the City of Greenville. A number of projects are funded by CDBG monies, including low-interest rehabilitation loans, new home ownership, housing assistance programs, and the offering of financial and administrative support to various public improvements and human service projects.

COMMUNITY DEVELOPMENT					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b>REVENUES</b>					
Entitlement	\$ 771,425	764,783	763,685	777,530	13,845
Interest	255	308	0	0	0
Other	3,149	0	0	0	0
<b>TOTAL REVENUES</b>	<b>774,829</b>	<b>765,091</b>	<b>763,685</b>	<b>777,530</b>	<b>13,845</b>
<b>EXPENDITURES</b>					
Administration	405,011	424,145	444,673	441,495	(3,178)
Projects	371,327	326,745	319,012	336,035	17,023
<b>TOTAL EXPENDITURES</b>	<b>776,338</b>	<b>750,890</b>	<b>763,685</b>	<b>777,530</b>	<b>13,845</b>
Excess (deficiency) of revenues over expenditures	(1,509)	14,201	0	0	0
Fund balance, beginning of year	133,833	132,324	146,525	146,525	
Fund balance, end of year	\$ 132,324	146,525	146,525	146,525	

## FY 2018-19 COMMUNITY DEVELOPMENT PROGRAMS

Housing Assistance Administration	\$285,989
Administration (20%)	155,506
Owner-Occupied Home Ownership Rehabilitation	132,017
Citywide Property Acquisition and Demolition	132,018
Financial Empowerment Centers	20,000
Greenville Homeless Alliance	20,000
Neighborhood Engagement	12,000
After School Tutorial (City Recreation Division)	10,000
Fair Housing Counseling (Human Relations Comm. Fair Housing Program)	10,000
<b>Total Community Development Programs and Activities</b>	<b>\$777,530</b>

**COMMUNITY DEVELOPMENT STRATEGIC INITIATIVES**

<b>PROSPEROUS CITY</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Partner with workforce development organizations to develop strategies to link residents with training opportunities that lead to job placement.			<input checked="" type="checkbox"/>
<b>CITY OF NEIGHBORHOODS</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Support residential development through acquisition of vacant and deteriorated properties.			<input checked="" type="checkbox"/>
Increase affordable housing opportunities and improvements through a comprehensive housing counseling program (KEY Program), owner-occupied rehabilitation loan program, partnerships with community housing development organizations, and partnerships with nonprofit and private developers.			<input checked="" type="checkbox"/>
Increase affordable housing opportunities.			<input checked="" type="checkbox"/>
Develop public and private partnerships for financing capital improvement projects.			<input checked="" type="checkbox"/>

**HOUSING ACCOMPLISHMENTS**

<b>PROGRAM</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Housing Rehabilitation	21 units	19 units	22 units	21 homes	21 homes
New Housing Construction	16 units	7 units	7 units	15 homes	9 homes
Property Acquisition and Demolition	7 properties	18 properties	9 properties	31 properties	31 properties
Fair Housing	160 persons assisted	144 persons assisted	175 persons assisted	156 persons assisted	156 persons assisted
Self Sufficiency for Residents	156 in KEY and LADDER Programs	215 in KEY and LADDER programs	223 in KEY and LADDER programs	164 in KEY and LADDER programs	159 in Key program



# HOME PROGRAM

The HOME Program Fund is used to record receipts and expenditures related to the HOME Program grant. This program is aimed at expanding the supply of decent affordable housing for low-income residents in the Community Development target areas.

HOME PROGRAM					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b>REVENUES</b>					
Grant	\$ 165,123	180,620	218,514	307,552	89,038
Other	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>165,123</b>	<b>180,620</b>	<b>218,514</b>	<b>307,552</b>	<b>89,038</b>
<b>EXPENDITURES</b>					
Program Expenditures	206,402	120,520	218,514	307,552	89,038
<b>TOTAL EXPENDITURES</b>	<b>206,402</b>	<b>120,520</b>	<b>218,514</b>	<b>307,552</b>	<b>89,038</b>
Excess (deficiency) of revenues over expenditures	(41,279)	60,100	0	0	0
Fund balance, beginning of year	85,752	44,473	104,573	104,573	
Fund balance, end of year	\$ 44,473	104,573	104,573	104,573	

## FY 2018-19 HOME PROGRAMS

Homes of Hope (9 rental units)	\$125,000
Owner-Occupied Rehabilitation	90,891
Greenline-Spartanburg Neighborhood (2 affordable rental homes)	60,906
Administration	30,755
<b>Total HOME Program Activities</b>	<b>\$307,552</b>

## HOME PROGRAM STRATEGIC INITIATIVES

CITY OF NEIGHBORHOODS	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Leverage funding for the United Housing Connections development of two affordable rental units in the Greenline-Spartanburg Neighborhood			<input checked="" type="checkbox"/>
Leverage funding for the rehabilitation of owner-occupied units in the City's Special Emphasis Neighborhoods. HOME funding is combined with CDBG funding for this activity.			<input checked="" type="checkbox"/>
Leverage funding for the Homes of Hope development of 9 affordable rental units in the Green Avenue, West Greenville, Greater Sullivan, and Iola St. areas.			<input checked="" type="checkbox"/>

# HOPWA PROGRAM

## Housing Opportunities for Persons with AIDS

The Housing Opportunities for Persons with AIDS (HOPWA) Fund was established in FY 2002-03 to record receipts and expenditures related to the HOPWA program. This program, under Code of Federal Regulations Title 24 (Housing and Urban Development), Part 574 (Housing Opportunities for Persons with AIDS), allows for funds to be used to assist in all forms of housing and supportive services to prevent homelessness. Assistance includes emergency financial assistance, rent, utilities, mortgage, prescriptions, transportation, and counseling for persons with HIV/AIDS. Allocation of funding is based upon the number of HIV/ AIDS cases identified in the Eligible Metropolitan Statistical Area (EMSA), which includes Anderson, Greenville, Pickens, and Laurens Counties. The City received State funds until FY 2008-09 and the EMSA has since met the threshold of HIV/AIDS cases to become an entitlement community and receive direct federal funding.

HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)					
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase/ (Decrease)
<b>REVENUES</b>					
Grant	\$ 346,279	399,074	368,760	475,984	107,224
<b>TOTAL REVENUES</b>	<b>346,279</b>	<b>399,074</b>	<b>368,760</b>	<b>475,984</b>	<b>107,224</b>
<b>EXPENDITURES</b>					
Program expenditures	347,474	383,767	368,760	475,984	107,224
<b>TOTAL EXPENDITURES</b>	<b>347,474</b>	<b>383,767</b>	<b>368,760</b>	<b>475,984</b>	<b>107,224</b>
Excess (deficiency) of revenues over expenditures	(1,195)	15,307	0	0	0
Fund balance at beginning of year	(22,000)	(23,195)	(7,888)	(7,888)	
Fund balance at end of year	\$ (23,195)	(7,888)	(7,888)	(7,888)	

### FY 2018-19 HOPWA PROGRAMS

AID Upstate	\$420,152
Upper Savannah Care Services	41,553
Administration	14,279
<b>Total HOPWA Program Activities</b>	<b>\$475,984</b>

### HOPWA PROGRAM STRATEGIC INITIATIVES

CITY OF NEIGHBORHOODS	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Prevent homelessness by providing services to nearly 300 people living with HIV/AIDS in Greenville, Laurens, and Pickens counties.			<input checked="" type="checkbox"/>

# HOSPITALITY TAX

By City Ordinance No. 2000-79, the City of Greenville enacted a 2% hospitality tax on prepared meals and beverages in the City. The proceeds are to be used for tourist-related activities, improvements, and facilities as allowed under state law.

HOSPITALITY TAX					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b>REVENUES / TRANSFERS IN</b>					
Hospitality Tax	\$ 9,849,886	10,744,695	10,960,953	11,733,206	772,253
Penalties/Late Fees	22,493	26,982	25,030	29,465	4,435
Interest	423	18,775	15,000	20,000	5,000
	<b>9,872,802</b>	<b>10,790,452</b>	<b>11,000,983</b>	<b>11,782,671</b>	<b>781,688</b>
<b>EXPENDITURES / TRANSFERS OUT</b>					
Operating Expenditures	12,515	0	100,000	11,200	(88,800)
VGSC Tourism Promotion	60,000	60,000	560,000	560,000	0
Debt Service	2,350,452	2,353,860	2,356,375	2,353,252	(3,123)
Transfer to TD Convention Center	637,949	530,000	906,243	711,778	(194,465)
Transfer to Capital Projects Fund	4,801,666	550,000	2,550,000	5,050,000	2,500,000
Transfer to Zoo Enterprise Fund	380,309	1,399,325	1,448,696	462,157	(986,539)
Transfer to General Fund	2,996,123	3,034,042	3,348,220	4,177,536	829,316
	<b>11,239,014</b>	<b>7,927,227</b>	<b>11,269,534</b>	<b>13,325,923</b>	<b>2,056,389</b>
Excess (deficiency) of revenues over expenditures	(1,366,212)	2,863,225	(268,551)	(1,543,252)	(1,274,701)
Fund balance, beginning of year	5,557,898	4,191,686	7,054,911	6,786,360	
Fund balance, end of year	\$ 4,191,686	7,054,911	6,786,360	5,243,108	
<b>Fund Balance</b>					
Reserved for debt service reserve fund	\$ 1,512,587	1,217,669	1,217,669	1,217,669	
Reserved for debt service monthly deposits	585,617	583,892	583,892	583,892	
Fund Balance Reserve	500,000	500,000	500,000	500,000	
Restricted for Tourism Related Expend.	1,593,482	4,753,350	4,484,799	2,941,547	
	\$ 4,191,686	7,054,911	6,786,360	5,243,108	

<b>FY 2018-19 Capital Projects Fund Budget</b>	<b>Amount</b>
Unity Park Phase II	2,000,000
Laurens Road Trail	1,500,000
Greenways and Trails	1,000,000
SC Children's Theatre	300,000
Public Safety Cameras and Infrastructure	250,000
<b>Total</b>	<b>5,050,000</b>

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**HOSPITALITY TAX FUND BUDGET HIGHLIGHTS**

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The Hospitality Tax Fund budget reflects:

- Hospitality tax revenues (not including delinquents or penalties) are projected to increase by 7.0% over the FY 2017-18 budget estimate.
- The transfer to the TD Convention Center Fund is \$711,778 to offset the facility's operating loss, management and incentive fee, QECB debt service costs, and risk management costs. This amount decreases from FY 2017-18 due to anticipated decrease in Operating Loss from TD Convention Center operations.
- The transfer to the Zoo Fund is \$462,157. This transfer offsets the operating loss at the facility. A reduction of approximately \$1M relates to a Zoo Master Plan deposit that occurred in the prior year.
- \$4,177,536 is transferred to the General Fund to offset operating expenditures associated with special events and tourism. This transfer is primarily for public safety and parks and recreation, as well as other staff support for special events and tourism. Funding also includes collection costs. This amount increases over FY 2017-18 due to the establishment of a new Police unit focused on the Downtown Greenville Entertainment District.
- Maintains \$500,000 fund balance reserve to account for unanticipated opportunities and potential fluctuations in the revenue stream.
- VGSC Tourism Promotion includes continued funding for VisitGreenvilleSC to increase overnight visitation in the amount of \$560,000.
- \$11,200 is budgeted in Operating Expenditures for additional tourism events/promotion.

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**CHANGE IN FUND BALANCE**

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The projected decrease in fund balance from \$6,786,360 to \$5,243,108, or -22.7%, reflects spending fund balance reserves for tourism-related capital projects.

# SUNDAY ALCOHOL PERMITS

As approved by City voters in 1999, special permits are issued by the State Department of Revenue for the sale of alcoholic beverages on Sundays in the City of Greenville. The revenue may be used only for capital improvements to tourism-related buildings; the purchase or renovation of buildings which are historic properties; festivals with an impact on tourism; and open space preservation. The revenue may not be used for operating expenses of tourism-related buildings. The revenue estimate for FY 2018-19 is based on the issuance of 134 annual permits at \$3,000 each.

SUNDAY ALCOHOL PERMITS					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<b>REVENUES</b>					
Permit Fee	\$ 396,900	323,600	417,000	402,000	(15,000)
Interest	1,230	385	750	918	168
<b>TOTAL REVENUES</b>	<b>398,130</b>	<b>323,985</b>	<b>417,750</b>	<b>402,918</b>	<b>(14,832)</b>
<b>EXPENDITURES / TRANSFERS OUT</b>					
Transfer to TD Convention Ctr.	75,000	75,000	75,000	175,000	100,000
Transfer to General Fund	0	0	0	120,000	120,000
Transfer to Capital Projects Fund	0	650,000	250,000	250,000	0
City Council Reserve	0	0	20,000	0	(20,000)
<b>TOTAL EXPENDITURES</b>	<b>75,000</b>	<b>725,000</b>	<b>345,000</b>	<b>545,000</b>	<b>200,000</b>
Excess (deficiency) of revenues over expenditures	323,130	(401,015)	72,750	(142,082)	(214,832)
Fund balance, beginning of year	243,189	566,319	165,304	238,054	
Fund balance, end of year	\$ 566,319	165,304	238,054	95,972	

## SUNDAY ALCOHOL PERMITS FUND BUDGET HIGHLIGHTS

The Sunday Alcohol Permits Fund budget reflects:

- \$175,000 is included for the TD Convention Center Conference Center improvements.
- \$120,000 is transferred to the General Fund for Tourism-Related expenditures at Tate Plaza and the Public Restrooms in the Falls Park/RiverPlace/City Hall area.
- \$250,000 is transferred to the Capital Projects Fund for Fluor Field Stadium Improvements.

## CHANGE IN FUND BALANCE

The projected decrease in fund balance from \$238,054 to \$95,972, or 59.7%, reflects spending fund balance reserves for tourism-related capital projects.

# STATE ACCOMMODATIONS TAX

By a 1984 act of the General Assembly, a 2% tax is imposed on all accommodations in the State of South Carolina. These monies are collected by the State and distributed to counties and municipalities. The proceeds must be spent for tourism promotion and tourism-related expenditures. Projects are reviewed by an Accommodations Tax Advisory Committee. State law provides that (a) the first \$25,000 must be allocated to the City's General Fund for general purpose use; (b) 5% of the balance must also be allocated to the City's General Fund; (c) 30% of the balance must be allocated for the purpose of advertising and promotion of tourism; and (d) the remaining balance must be used for tourism-related expenditures.

The City Council adopted a Grant-In-Aid Policy that stipulates the establishment of a City Council reserve for unanticipated events, festivals, and other opportunities. This budget includes \$50,000 for the Council's contingency.

STATE ACCOMMODATIONS TAX					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<b>REVENUES</b>					
Intergovernmental	\$ 2,111,574	2,404,762	2,415,641	2,751,048	335,407
Interest	3,647	9,245	10,000	13,000	3,000
<b>TOTAL REVENUES</b>	<b>2,115,221</b>	<b>2,414,007</b>	<b>2,425,641</b>	<b>2,764,048</b>	<b>338,407</b>
<b>EXPENDITURES / TRANSFERS OUT</b>					
Transfer to General Fund	129,329	143,988	144,532	161,302	16,770
City Council Reserve - Grant-In-Aid Policy	8,000	0	50,000	50,000	0
Tourism Promotions - VisitGreenvilleSC	625,972	713,928	717,192	817,814	100,622
Tourism Projects	1,199,998	1,377,777	2,083,000	2,009,050	(73,950)
<b>TOTAL EXPENDITURES</b>	<b>1,963,299</b>	<b>2,235,693</b>	<b>2,994,724</b>	<b>3,038,166</b>	<b>43,442</b>
Excess (deficiency) of revenues over expenditures	151,922	178,314	(569,083)	(274,118)	294,965
Fund balance, beginning of year	648,991	800,913	979,227	410,144	
Fund balance, end of year	\$ 800,913	979,227	410,144	136,026	

FY 2018-19 ALLOCATION OF STATE ACCOMMODATIONS TAX REVENUES	
Total Revenues	\$2,751,048
First \$25,000 to General Fund	(\$25,000)
	\$2,726,048
5% of Balance to General Fund	(\$136,302)
30% to Tourism Promotion	(\$817,814)
Subtotal	\$1,771,932
Set Aside - City Council Reserve	(\$50,000)
Current Revenues Available for Tourism Expenditures	<u>\$1,721,932</u>

DISBURSEMENT OF FUNDING (TOURISM-RELATED EXPENDITURES)		
	FY 17/18	FY 18/19
	<u>Budget</u>	<u>Budget</u>
VisitGreenvilleSC (VGSC)	\$980,000	\$950,000
VGSC - Bassmasters 2018	75,000	0 *
VGSC - Jehovah's Witnesses Conventions (2 events)	30,000	30,000
VGSC - USA Karate Team Trials	25,000	0 *
VGSC - Methodist Church Convention	15,000	15,000
VGSC - SYNEX Conference (2 events)	14,000	28,000
VGSC - AAU Karate	0	28,750
VGSC - Leadership Team Development	0	15,000
VGSC - AKA Conference	0	33,000
VGSC - SEC Women's Basketball	0	30,500
Metropolitan Arts Council	450,000	450,000
Euphoria	75,000	70,000
Artisphere	50,000	50,000
BMW Charity Pro-Am	50,000	40,000
Children's Museum of the Upstate	40,000	40,000
Fall For Greenville	30,000	30,000
Greenville Restaurant Week	35,000	30,000
Scottish Games	30,000	30,000
Greenville Zoo Foundation	0	15,000
Upcountry History Museum	15,000	15,000
Greenville Airport Commission - Parking Lot	15,000	10,000
Roper Mountain Science Center	0	10,000
Greenville Co. Museum of Art	0	7,500
Lake Conestee Nature Park - Pedestrian Bridge	10,000	7,500
Reedy Reels Film Festival	10,000	7,500
Bob Jones Museum - Living Gallery	10,000	5,000
Carolina Music Foundation	0	5,000
Discover Upcountry Marketing	5,000	5,000
Greenville Airport Commission - Museum	0	5,000
Greenville Chautauqua	7,500	5,000
Read Up, Greenville	5,000	5,000
Upstate Veterans Alliance	0	5,000
Ville to Ville Foundation - Craft Brew Relay	7,500	5,000
Euro Auto Festival	0	4,000
Greenville Center for Creative Arts	5,000	4,000
Black Pages International - Upstate Empowerment Weekend	2,500	3,000
SC Manufacturers Alliance Automotive Summit	7,500	3,000
SC Art Education Association	0	2,800
GLOW Lyric Theatre	0	2,500
Greenville Little Theatre	0	2,500
Greenville Sister Cities International	0	1,500
Centre Stage South Carolina	0	1,000
Upstate International - International Month	2,500	1,000
Upstate International - Salsa Under the Stars	2,000	1,000
Greenville NAACP - State Conference	6,500	0 *
Greenville Track Club - TD Bank Reedy River Run	5,000	0 *
Makers Collective/Indie Craft Parade	10,000	0 *
Notus Sports (State Games)	10,000	0
SaBaR Charities - Mountains to Main Street Triathlon	10,000	0 *
SEUS-Japan	30,000	0 *
Shoeless Joe Jackson Museum	3,000	0 *
Upstate Forever - Reconnecting People to Rivers	2,500	0 *
Upstate SORBA - Upstate Cranksgiving	2,500	0 *
TOTAL	<u>\$2,083,000</u>	<u>\$2,009,050</u>

\*No application was received for funding period FY 2018-19.

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**STATE ACCOMMODATION TAX FUND BUDGET HIGHLIGHTS**

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The State Accommodations Tax budget reflects:

- Budgeted revenues show growth of 13.9% compared to FY 2017-18 budget revenues. This is related to FY 2017-18 actual receipts showing continued strong performance in the tourism-related taxes.
- Budgeted expenditures for tourism projects based on recommendations from the ATAX Advisory Committee are reduced slightly for FY 2018-19 due to the spending down of reserve funds that occurred in FY 2017-18.
- \$500,000 is included for VisitGreenvilleSC's program to increase overnight visitation.

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**CHANGE IN FUND BALANCE**

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The projected decrease in fund balance from \$410,144 to \$136,026, or -66.8%, reflects the spending down of reserves for tourism-related programs.



# LOCAL ACCOMMODATIONS TAX

By City Ordinance No. 1994-27, the City of Greenville in 1994 enacted a local accommodations tax of 2.3%. The proceeds of this 2.3% are to be used primarily as payment to the Greenville Arena District to repay debt incurred for the construction of the Bon Secours Wellness Arena (Arena) and are subject to annual appropriation of City Council. By City Ordinance No. 2004-48, the City in 2004 extended the authorization of the local accommodations tax of 0.7%. The proceeds of this 0.7% are to be used to defray the cost of tourism marketing services, subject to annual appropriation by City Council. The appropriation provides for the distribution of accommodations taxes for tourism marketing services, excluding a 4% collection cost. Per the Code of Ordinances, any excess revenues from the 2.3% or 0.7% may be used at the City Council's discretion for any use eligible under state law.

LOCAL ACCOMMODATIONS TAX					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<b>REVENUES</b>					
2.3% tax	\$ 2,676,584	2,902,021	3,006,339	3,259,550	253,211
0.7% tax	814,612	883,625	914,973	992,488	77,515
Other/Penalties	466	409	466	409	(57)
<b>TOTAL REVENUES</b>	<b>3,491,662</b>	<b>3,786,055</b>	<b>3,921,778</b>	<b>4,252,447</b>	<b>330,669</b>
<b>EXPENDITURES / TRANSFERS OUT</b>					
Auditorium District	1,172,806	1,361,889	1,234,389	1,239,911	5,522
VisitGreenvilleSC (CVB)	794,047	852,845	878,374	952,788	74,414
Operating	150,000	152,388	150,000	425,000	275,000
Transfer to Capital Projects	325,000	1,325,000	825,000	790,000	(35,000)
Transfer to General Fund	198,855	187,835	126,299	114,600	(11,699)
Transfer to TDCC Fund	450,000	425,000	645,000	1,175,000	530,000
<b>TOTAL EXPENDITURES</b>	<b>3,090,708</b>	<b>4,304,957</b>	<b>3,859,062</b>	<b>4,697,299</b>	<b>838,236</b>
Excess (deficiency) of revenues over expenditures	400,954	(518,902)	62,716	(444,852)	(507,568)
Fund balance, beginning of year	772,049	1,173,003	654,101	716,817	
Fund balance, at end of year	\$ 1,173,003	654,101	716,817	271,965	

<b>FY 2018-19 Capital Projects Fund Budget</b>	<b><u>Amount</u></b>
Fluor Field Stadium Improvements	565,000
Fluor Field Capital Maintenance	150,000
Art in Public Places	75,000
<b>Total</b>	<b>790,000</b>

**LOCAL ACCOMMODATIONS TAX FUND BUDGET HIGHLIGHTS**

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The Local Accommodations Tax budget reflects:

- A payment of \$1,239,911 to the Greenville Arena (Auditorium) District for debt service costs.
- \$74,900 is transferred to the General Fund for expenditures incurred in the Parks and Recreation Department in support of operations and maintenance of tourism related venues. Of this transfer, \$37,400 represents continued maintenance for Falls Park, \$25,000 is continued maintenance for the Swamp Rabbit Trail and \$12,300 is included for maintenance of public art.
- \$39,700 is transferred to the General Fund for 4% collection cost allocation of the 0.7% tax.
- \$1,175,000 is transferred to the TD Convention Center Fund for improvements to the Conference Center and to replace furnishings, fixtures, and equipment.
- The increase in Operating Costs is attributable to a new Operating Agreement with the Greenville Arena District for Bon Secours Wellness Arena.

**CHANGE IN FUND BALANCE**

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The projected decrease in fund balance from \$716,817 to \$271,965, or 62.1%, reflects the spending down of reserves for tourism-related programs.

# ADMISSIONS TAX

The Tourism Infrastructure Admissions Tax Act allows 50% of the State Admissions Tax to be directed to qualified tourism establishments for the purpose of public infrastructure improvements. If a facility meets the requirements of an establishment, the admissions tax will be subject to the provisions of the law for a 15-year benefit period. Of this amount, half is directed to the municipality where the facility is located and half is placed in a special infrastructure development fund (SIDF) to be distributed based on an application made by the local government. The City has one qualifying facility within its boundaries: Fluor Field. The City applied to and received approval from the Department of Commerce to access the special infrastructure development funds for this facility. Revenues associated with Fluor Field are currently accumulating in anticipation of public improvements to areas adjoining the stadium. The Fluor Field benefit is scheduled to end in 2023.

Prior to September 2013, the City had two qualifying facilities within its boundaries: the Bon Secours Wellness Arena and Fluor Field. The Bon Secours Wellness Arena (Arena) portion of the tax ended in September 2013.

ADMISSIONS TAX					
	2015-16	2016-17	2017-18	2018-19	Increase/ (Decrease)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
<b>REVENUES</b>					
Fluor Field Grant (SIDF) \$	24,762	20,347	24,762	20,347	(4,415)
Fluor Field Tax	27,352	9,815	27,352	9,815	(17,537)
<b>TOTAL REVENUES</b>	<b>52,114</b>	<b>30,162</b>	<b>52,114</b>	<b>30,162</b>	<b>(21,952)</b>
<b>EXPENDITURES / TRANSFERS OUT</b>					
Transfer to Cap. Proj. Fund	0	0	0	185,000	185,000
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,000</b>	<b>185,000</b>
Excess (deficiency) of revenues over expenditures	52,114	30,162	52,114	(154,838)	(206,952)
Fund balance, beginning of year	46,636	98,750	128,912	181,026	
Fund balance, at end of year \$	<u>98,750</u>	<u>128,912</u>	<u>181,026</u>	<u>26,188</u>	
<b>Fund Balance</b>					
Fluor Field Reserve	98,750	128,912	181,026	26,188	
\$	<u>98,750</u>	<u>128,912</u>	<u>181,026</u>	<u>26,188</u>	

## LOCAL ACCOMMODATIONS TAX FUND BUDGET HIGHLIGHTS

The Local Accommodations Tax budget reflects:

- \$185,000 is transferred to the Capital Projects Fund for Fluor Field Stadium Improvements.

## CHANGE IN FUND BALANCE

The projected decrease in fund balance from \$181,026 to \$26,188, or 85.5% is due to using accumulated reserves to fund improvements in the Fluor Field area.

# VICTIM WITNESS

The Victim Witness Fund is used to record receipts from special court revenue and expenditures associated with the Victim Assistance Program mandated by the State of South Carolina. The funds are used to support two staff members within the Support Division of the Police Department who provide support to victims of violent crimes. A staff member is on-call 24-hours a day. Victims are educated about the process of the criminal justice system and are referred to counseling if necessary.

VICTIM WITNESS FUND					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<b>REVENUES</b>					
Fees	\$ 49,969	46,103	45,300	35,200	(10,100)
General Fund Transfer	63,532	68,054	75,907	91,110	15,203
<b>TOTAL REVENUES</b>	<b>113,501</b>	<b>114,157</b>	<b>121,207</b>	<b>126,310</b>	<b>5,103</b>
<b>EXPENDITURES</b>					
Program Expenditures	113,501	114,157	121,207	126,310	5,103
<b>TOTAL EXPENDITURES</b>	<b>113,501</b>	<b>114,157</b>	<b>121,207</b>	<b>126,310</b>	<b>5,103</b>
Excess (deficiency) of revenues over expenditures	0	0	0	0	0
Fund balance, beginning of year	0	0	0	0	
Fund balance, end of year	\$ 0	0	0	0	

## VICTIM WITNESS FUND BUDGET HIGHLIGHTS

The Victim Witness budget reflects:

- An increase in the General Fund transfer consistent with a decrease in revenues from fees.

# UTILITY UNDERGROUNDING

The Utility Undergrounding Fund is used to record a 1% Duke Energy franchise fee dedicated to utility undergrounding projects. When a project is selected, Duke Energy will match the City's effort up to an amount equal to 0.5% of Duke revenues. The fund will be used to pay for undergrounding and relocation of utility lines throughout the City in order to minimize power outages.

UTILITY UNDERGROUNDING FUND					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b>REVENUES</b>					
1% Franchise Fee	\$ 1,141,902	1,127,386	1,211,444	1,068,617	(142,827)
0.5% Duke Energy Match	7,424	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,149,326</b>	<b>1,127,386</b>	<b>1,211,444</b>	<b>1,068,617</b>	<b>(142,827)</b>
<b>EXPENDITURES / TRANSFERS OUT</b>					
Personnel and Operating	74,207	73,620	68,532	49,710	(18,822)
Utility Undergrounding	744,386	913,980	1,114,561	983,326	(131,235)
Transfer to General Fund	44,272	16,423	28,351	35,581	7,230
<b>TOTAL EXPENDITURES</b>	<b>862,865</b>	<b>1,004,023</b>	<b>1,211,444</b>	<b>1,068,617</b>	<b>(142,827)</b>
Excess (deficiency) of revenues over expenditures	286,461	123,363	0	0	0
Fund balance, beginning of year	1,396,448	1,682,909	1,806,272	1,806,272	
Fund balance, end of year	\$ 1,682,909	1,806,272	1,806,272	1,806,272	

## UTILITY UNDERGROUNDING BUDGET HIGHLIGHTS

The Utility Undergrounding Fund budget reflects:

- Revenues from the Duke Franchise Fee are projected to decrease 11.8% from the FY 2017-18 budget estimate based on current year collections.
- The FY 2018-19 budget provides approximately \$980,000 for the commercial/residential undergrounding program. Approximately \$784,000 is available for commercial projects assuming an 80%/20% split between commercial and residential. Combined with the anticipated FY 2017-18 ending fund balance of \$1,806,272, there may be up to \$2,600,000 available for commercial projects through FY 2018-19.
- Duke Energy's 0.5% contribution account is projected to have approximately \$1,100,000 available for commercial projects through FY 2018-19.

# EVENT MANAGEMENT

The Event Management Division organizes, permits, promotes and professionally manages events that enhance tourism, economic development and community pride. The mission of the Event Management Division is to be the premier producer of events, enhancing the quality of life, building a sense of belonging and inviting involvement in the community. In FY 2018-19, the Event Management Division will plan and produce Main Street Fridays, the Saturday Market, Moonlight Movies, the Poinsettia Christmas Parade, Ice on Main, the Reedy River Concert series and the Red, White, and Blue festival. The Event Management Division will also contract with numerous community partners to plan, produce and manage some of the larger downtown events, including the iMAGINE Upstate STEAM Festival, Downtown Alive, Artisphere and Fall for Greenville.

EVENT MANAGEMENT					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b>REVENUES</b>					
Event Fees	\$ 672,640	660,363	700,489	915,531	215,042
Other Revenues	5,671	5,673	0	0	0
<b>TOTAL REVENUES</b>	<b>678,311</b>	<b>666,036</b>	<b>700,489</b>	<b>915,531</b>	<b>215,042</b>
<b>EXPENDITURES</b>					
Personnel Services	338,482	353,461	362,969	403,227	40,258
Operating	272,733	273,928	279,456	512,304	232,848
<b>TOTAL EXPENDITURES</b>	<b>611,215</b>	<b>627,389</b>	<b>642,425</b>	<b>915,531</b>	<b>273,106</b>
Excess (deficiency) of revenues over expenditures	67,096	38,647	58,064	0	(58,064)
Fund balance, beginning of year (Projected*)	NA	NA	289,991	348,055	
Fund balance, end of year (Projected*)	NA	NA	348,055	348,055	
*Prior to FY 2017-18, this Fund was classified as an Enterprise Fund and therefore, did not have a Fund Balance, and was presented with a Change in Net Position only. The fund changed to a Special Revenue Fund on 7/1/17 and the beginning fund balance was projected as of that date.					

## EVENT MANAGEMENT FUND BUDGET HIGHLIGHTS

The Event Management budget reflects:

- A net increase of \$40,258 in personnel services primarily attributable to increased State-mandated employer retirement contributions and funding for merit and other adjustments.
- An operating increase of \$227,700 relates to the City assuming operations of the annual "Ice on Main" ice skating rink. This is offset by anticipated event revenues.

# SOLID WASTE

The Solid Waste Special Revenue Fund accounts for all solid waste operations. The Solid Waste Division, organizationally located in the Public Works Department, oversees solid waste and recycling collection in the City. Currently, six crews provide service once per week for residential customers. The fund is supported by a solid waste fee, costs recovered from the sale of recyclables, and a General Fund transfer. Solid waste fees are charged monthly by the Greenville Water System. The rate for FY 2018-19 is set at \$16.00 per month.

SOLID WASTE					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b>REVENUES</b>					
Solid Waste Fees	\$ 2,806,899	2,892,249	2,988,347	2,976,000	(12,347)
Property Sales	132,638	24,370	266,500	161,700	(104,800)
Transfer In - General Fund	2,227,308	2,427,308	2,627,308	2,779,308	152,000
Transfer In -Public Facilities Corp.	0	1,785,821	0	0	0
Capital Lease Proceeds	0	0	580,000	310,590	(269,410)
Other Revenues	1,410	174,742	0	0	0
<b>TOTAL REVENUES</b>	<b>5,168,255</b>	<b>7,304,490</b>	<b>6,462,155</b>	<b>6,227,598</b>	<b>(234,557)</b>
<b>EXPENDITURES / TRANSFERS OUT</b>					
Personnel Services	2,189,688	2,030,355	2,337,827	2,330,070	(7,757)
Operating	2,769,323	2,590,321	2,550,457	2,744,047	193,590
Capital Expenditures	2,059,282	307,379	896,140	648,998	(247,142)
Debt Service	0	0	34,800	208,967	174,167
Transfer to Capital Projects	0	262,000	0	0	0
Transfer to Public Facilities Corp.	0	86,101	725,833	723,381	(2,452)
<b>TOTAL EXPENDITURES</b>	<b>7,018,293</b>	<b>5,276,156</b>	<b>6,545,057</b>	<b>6,655,463</b>	<b>110,406</b>
Excess (deficiency) of revenues over expenditures	(1,850,038)	2,028,334	(82,902)	(427,865)	(344,963)
Fund balance, beginning of year (Projected*)	NA	NA	1,087,879	1,004,977	
Fund balance, end of year (Projected*)	NA	NA	1,004,977	577,112	
*Prior to FY 2017-18, this Fund was classified as an Enterprise Fund and therefore, did not have a Fund Balance, and was presented with a Change in Net Position only. The fund changed to a Special Revenue Fund on 7/1/17 and the beginning fund balance was projected as of that date.					

	2015-16	2016-17	2017-18	2018-19	Increase/ (Decrease)
<b>OPERATING EXPEND. BY DIVISION</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	
Residential Collection	\$ 4,988,498	4,595,292	5,445,495	5,382,328	(63,167)
Recycling Division	2,029,795	332,763	338,929	340,787	1,858
Total Operating by Division	\$ 7,018,293	4,928,055	5,784,424	5,723,115	(61,309)

### SOLID WASTE FUND BUDGET HIGHLIGHTS

The Solid Waste budget reflects:

- Personnel Services includes the reduction of five positions budgeted for in FY 2018-19 due to the implementation of automated collection vehicles. Two additional solid waste collector positions in Residential Collection were eliminated in the last quarter of FY 2017-18.
- The increase of \$193,590 in operating costs is primarily due to an increase in Fleet Costs (\$164,191), bank fees (\$18,000), and additional cart purchases (\$50,000) offset by a decrease in risk management (\$15,601) and disposal charges (\$23,000).
- \$631,890 is budgeted for vehicle and equipment replacement.
- The transfer to Public Facilities Corp. is for debt service expenditures.

### SOLID WASTE FUND STRATEGIC INITIATIVES

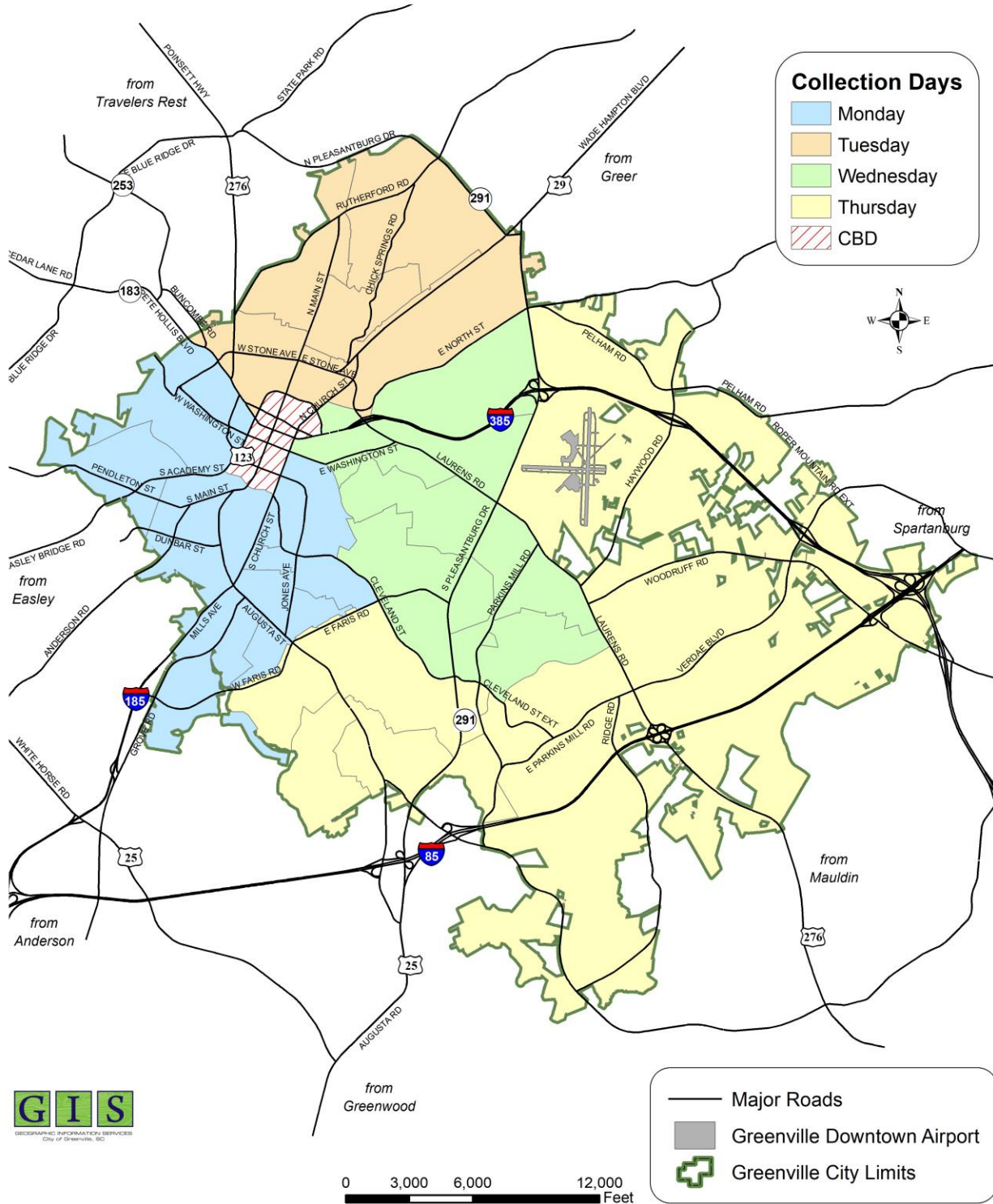
SUSTAINABLE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Convert equipment and operational procedures to better serve customers and reduce the overall cost to provide this service.			<input checked="" type="checkbox"/>
The Division will continue to find ways to divert materials from the garbage waste stream to increase sustainability efforts.			<input checked="" type="checkbox"/>
Maintain weekly recycling collection for all customers and improve the recycling participation rate through enhanced recycling education initiatives.			<input checked="" type="checkbox"/>
Continue outreach and education programs. City recycling programs and staff have been recognized with multiple awards.			<input checked="" type="checkbox"/>
CITY OF NEIGHBORHOODS	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
The Division will continue to support neighborhood efforts for special cleanup projects throughout the year.			<input checked="" type="checkbox"/>
The Recycling Division will participate in neighborhood outreach programs to educate citizens about the benefits of recycling.			<input checked="" type="checkbox"/>
CITY OF CULTURE AND RECREATION	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
The Solid Waste Division will continue to provide support services for Special Events programs.			<input checked="" type="checkbox"/>
The Recycling Division has an active presence at all City sponsored Special Events taking place in the Greenville area.			<input checked="" type="checkbox"/>





City of  
Greenville

# Garbage Collection Days



Author: GIS Division  
Date: 4/19/2018  
Path: S:\GIS\_Projects\WebMaps\Budget Maps\MXD\GarbageCollection.mxd

# TRANSIT

The City of Greenville's Public Transportation Department's Mission is to provide safe, reliable, courteous, and friendly transit services to customers in the greater Greenville area using environmentally responsible and innovative technologies and methods. On March 31, 2008, the City of Greenville began providing transit operations services to the Greenville Transit Authority (GTA). Pursuant to the City's contract with GTA, the City renamed the service "Greenlink" and began operation of fixed route and demand response bus services for GTA. GTA remains a separate operating entity and retains ownership of all system assets. The City serves as the day-to-day operator of the transit system under a transportation director appointed by the City Manager. Transit operations are recorded in the Transit Special Revenue Fund, which includes all operating expenditures and records the receipt of GTA's payment for operating the system.

TRANSIT					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b>REVENUES</b>					
GTA Contract	\$ 4,994,727	4,768,232	5,293,975	5,808,868	514,893
Miscellaneous	348	204	0	0	0
<b>TOTAL REVENUES</b>	4,995,075	4,768,436	5,293,975	5,808,868	514,893
<b>EXPENDITURES</b>					
Personnel Services	3,251,431	3,320,941	3,699,694	3,905,422	205,728
Operating Expenditures	1,743,296	1,448,604	1,594,281	1,903,446	309,165
<b>TOTAL EXPENDITURES</b>	4,994,727	4,769,545	5,293,975	5,808,868	514,893
Excess (deficiency) of revenues over expenditures	348	(1,109)	0	0	0
Fund balance, beginning of year (Projected*)	NA	NA	183,919	183,919	
Fund balance, end of year (Projected*)	NA	NA	183,919	183,919	
*Prior to FY 2017-18, this Fund was classified as an Enterprise Fund and therefore, did not have a Fund Balance, and was presented with a Change in Net Position only. The fund changed to a Special Revenue Fund on 7/1/17 and the beginning fund balance was projected as of that date.					

	2015-16	2016-17	2017-18	2018-19	Increase/
<b>OPERATING EXPEND. BY DIVISION</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Transit Administration \$	468,820	443,531	469,748	501,155	31,407
Fixed Route Operations	1,682,210	1,779,362	2,065,820	2,257,229	191,409
Demand Response Operations	344,648	300,777	313,911	384,159	70,248
Vehicle Maintenance	1,144,206	1,129,798	1,070,361	1,035,319	(35,042)
Non-Vehicle Maintenance	127,412	89,732	124,844	177,202	52,358
CU-ICAR Shuttle	122,194	369,023	418,956	502,575	83,619
Mauldin-Simpsonville Route	504,584	529,579	587,579	690,299	102,720
Downtown Trolley	134,312	127,743	242,756	260,930	18,174
Clemson Connector	154,840	0	0	0	0
Clemson Commuter	311,501	0	0	0	0
Total Operating by Division \$	4,994,727	4,769,545	5,293,975	5,808,868	514,893

### TRANSIT FUND BUDGET HIGHLIGHTS

The Transit operating budget reflects:

- The base budget includes continuation of current operations, including expanded Trolley Service during a portion of the year.
- A net increase of \$205,728 in personnel services is primarily attributable to increased State-mandated employer retirement contributions and funding for merit and other adjustments.
- A net increase of \$309,165 in operating expenditures is primarily due to an increase in fuel cost estimates of \$105,000; increases in parts, lubricants and tires (\$96,000); temporary services (\$32,347) and risk management (\$30,601).

### TRANSIT FUND STRATEGIC INITIATIVES

SUSTAINABLE CITY	Completed Initiative	FY 17-18 Initiative	Ongoing Initiative
Encourage the use of multimodal transportation and transit-oriented development in a manner that will conserve space and energy.			<input checked="" type="checkbox"/>
MOBILE CITY	Completed Initiative	FY 17-18 Initiative	Ongoing Initiative
Create and nurture private/public partnerships that will continue to assist in the development and enhancement of multimodal transportation.			<input checked="" type="checkbox"/>
Provide monthly and annual financial data to the Greenville Transit Authority (GTA).			<input checked="" type="checkbox"/>
Provide timely and regular service to commuters using the fixed-route system at regular intervals during the day.			<input checked="" type="checkbox"/>
Provide timely and regular service to disabled customers in the transit service area to grant them greater accessibility.			<input checked="" type="checkbox"/>
Maintain all transit vehicles in proper condition to ensure safe and effective operations.			<input checked="" type="checkbox"/>



City of  
Greenville

# Greenlink Bus Routes



# ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of providing goods or services to the general public and other local governments on a continuing basis be financed or recovered primarily through user charges.

Annual budgets are established for the following Enterprise Funds:

TD Convention Center

Wastewater

Stormwater Management

Parking

Greenville Zoo



# TD CONVENTION CENTER

Located on a 39-acre campus, the TD Convention Center is one of the largest convention and conference centers in the Southeast. The annual economic impact of the TD Convention Center is estimated at more than \$50 million. The facility includes 280,000 square feet of exhibit space and 60,000 square feet of meeting and conference space.

TD CONVENTION CENTER						
	2015-16	2016-17	2017-18	2018-19	Increase/	Percentage
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Change</u>
<b>OPERATING REVENUES</b>						
Rental Income	\$ 1,395,328	1,316,838	1,279,766	1,377,000	97,234	7.6%
Food and Beverage	3,500,066	3,395,764	3,575,223	3,825,000	249,777	7.0%
Services	85,209	81,691	96,390	132,600	36,210	37.6%
Ancillary	629,549	558,465	801,980	714,000	(87,980)	-11.0%
Show Management	418,858	460,958	438,500	515,100	76,600	17.5%
Miscellaneous	19,760	13,688	11,405	18,955	7,550	66.2%
External Reimbursements	49,333	0	0	0	0	0.0%
	<u>6,098,103</u>	<u>5,827,404</u>	<u>6,203,264</u>	<u>6,582,655</u>	<u>379,391</u>	<u>6.1%</u>
<b>OPERATING EXPENSES</b>						
Personnel	3,460,867	3,383,668	3,701,082	3,790,400	89,318	2.4%
Administrative	332,076	279,612	315,180	298,700	(16,480)	-5.2%
Professional Services	250,995	170,918	162,129	164,800	2,671	1.6%
Show Management	258,342	269,738	272,884	278,100	5,216	1.9%
Advertising Expense	91,579	83,260	120,080	84,460	(35,620)	-29.7%
Rental Expense	100,824	99,601	86,385	118,450	32,065	37.1%
Materials and Supplies	128,353	135,961	134,685	118,464	(16,221)	-12.0%
Food and Beverage	749,271	678,199	825,828	870,350	44,522	5.4%
Repairs and Maintenance	923,852	932,228	1,035,644	999,100	(36,544)	-3.5%
Travel and Training Expense	25,490	11,785	26,500	15,450	(11,050)	-41.7%
Miscellaneous	13,339	12,831	13,915	15,450	1,535	11.0%
Management Fee	153,000	154,000	159,323	162,110 (a)	2,787	1.7%
Incentive Fee	126,677	119,408	28,920	141,470 (a)	112,550	389.2%
	<u>\$ 6,614,665</u>	<u>6,331,209</u>	<u>6,882,555</u>	<u>7,057,304</u>	<u>174,749</u>	<u>2.5%</u>
<b>Operating Income (Loss)</b>	<b>(516,562)</b>	<b>(503,805)</b>	<b>(679,291)</b>	<b>(474,649)</b>	<b>204,642</b>	
<b>Other financing sources (uses):</b>						
Transfer In - Hospitality Tax Fund	\$ 637,949	530,000	906,243	711,778	(194,465)	-21.5%
Transfer In - Local Accom. Tax Fund	450,000	425,000	645,000	1,175,000	530,000	82.2%
Transfer In - Sunday Alcohol Permits	75,000	75,000	75,000	175,000	100,000	133.3%
Naming Rights Revenue	300,153	248,006	0	0	0	0.0%
Naming Rights Principal	(334,174)	0	0	0	0	0.0%
Naming Rights Interest	(12,634)	0	0	0	0	0.0%
QECB Interest Subsidy	62,546	58,429	55,621	50,528	(5,093)	-9.2%
QECB Principal	(117,656)	(125,244)	(132,917)	(140,962)	(8,045)	6.1%
QECB Interest	(88,508)	(82,601)	(77,402)	(70,809)	6,593	-8.5%
Gain (Loss) on Sale of Cap. Assets	0	11,450	0	0	0	0.0%
Furnishings, Fixtures, and Equipment	0	(13,879)	(50,000)	(50,000)	0	0.0%
Capital Projects	0	0	(670,000)	(1,300,000)	(630,000)	94.0%
Transfer Out - Risk Mgmt. and General Fund	(68,398)	(65,043)	(72,254)	(75,886)	(3,632)	5.0%
	<u>904,278</u>	<u>1,061,118</u>	<u>679,291</u>	<u>474,649</u>	<u>(204,642)</u>	<u>-30.1%</u>
<b>Change in Net Position</b>	<b>\$ 387,716</b>	<b>557,313</b>	<b>0</b>	<b>0</b>	<b>0</b>	

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>
Adjustments - CAFR (b)				
Bond Principal	451,830	125,244	0	0
Depreciation/Contra Capital	(1,145,868)	(1,124,448)	0	0
	(694,038)	(999,204)	0	0
Change in Net Position, Adjusted	\$ (306,322)	(441,891)	0	0

(a) The agreement between the City and SMG provides a base fee of \$120,000 adjusted annually for inflation. OMB estimates inflation to be 2.2%. In addition, the City and SMG have an agreement to reduce the annual operating deficit (not including management fee, debt service, or capital expenses). The agreement sets a target of \$591,396. The agreement provides for an incentive payment in the amount of 30% for the first \$250,000 of savings below the target, and 40% for savings beyond \$250,000. This budget includes \$141,470 should SMG achieve the deficit reduction target.

(b) In accordance with generally accepted accounting principles on the treatment of enterprise funds, the operating statement in the Comprehensive Annual Financial Report (CAFR) includes depreciation as an expense and excludes principal payment on debt service. The schedule above adds back these two items in order to reconcile with the operating statement in the CAFR.

### TD CONVENTION CENTER BUDGET HIGHLIGHTS

The TD Convention Center budget reflects:

- A net increase of \$379,391 in operating revenues primarily related to a projected increase in food and beverage and income.
- A net increase of \$174,749 in operating expenses primarily due to increased personnel and food and beverage costs.
- A transfer in of \$711,778 from the Hospitality Tax as an operating subsidy. This amount is reduced from FY 2017-18.
- A transfer in of \$1,175,000 from the Local Accommodations Tax includes for improvements to the TD Convention Center Conference Center and \$50,000 for furnishings, fixtures, and equipment at the facility.
- A transfer in of \$175,000 from the Sunday Alcohol Permits Fund for improvements to the TD Convention Center Conference Center.

### TD CONVENTION CENTER STRATEGIC INITIATIVES

CITY OF CULTURE AND RECREATION	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Market the TD Convention Center as a viable convention and conference center.			<input checked="" type="checkbox"/>



# WASTEWATER

Wastewater, organizationally located in the Public Works Department, is responsible for maintaining 327 miles of wastewater lines. This bureau also oversees a program of remedial repairs to the City system, which is designed to reduce inflow into the Mauldin Road treatment plant. Operations are financed by a wastewater charge that is based on meter size, and wastewater fees are subject to annual review.

WASTEWATER						
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)	Percentage Change
<b>Operating Revenues</b>						
Wastewater Fee	\$ 4,871,144	5,368,655	5,519,767	5,885,479	365,712	6.6%
<b>Operating Expenses</b>						
Personnel Expenses	1,393,359	1,382,314	1,459,185	1,557,767	98,582	6.8%
Operating/Capital Expenses	925,254	1,005,609	1,332,426	1,320,441	(11,985)	-0.9%
	2,318,613	2,387,923	2,791,611	2,878,208	86,597	3.1%
<b>Operating Income (Loss)</b>	<b>2,552,531</b>	<b>2,980,732</b>	<b>2,728,156</b>	<b>3,007,271</b>	<b>279,115</b>	
<b>Non-Operating Revenue (Expense)</b>						
Interest Income	8,743	37,509	31,500	63,000	31,500	100.0%
Principal Expense	(878,210)	(1,002,962)	(1,029,753)	(1,251,336)	(221,583)	21.5%
Interest Expense/Fiscal Agent Fees	(314,665)	(351,000)	(416,869)	(498,244)	(81,375)	19.5%
Proceeds from Debt Issuance	0	0	2,000,000	2,300,000	300,000	15.0%
Gain (Loss) on Sale of Cap. Assets	(25,039)	3,962	0	0	0	0.0%
Capital Contributions	538,893	1,716,600	0	0	0	0.0%
Transfers In	5,192	1,090,043	0	0	0	0.0%
Transfers to General Fund	(233,169)	(269,315)	(340,562)	(325,833)	14,729	-4.3%
Transfers to Downtown TIF	(30,000)	0	0	0	0	0.0%
Transfers to Cap. Proj. Fund	0	(379,677)	0	0	0	0.0%
Capital Improvement Program	0	0	(3,350,000)	(3,250,000)	100,000	-3.0%
	(928,255)	845,160	(3,105,684)	(2,962,413)	143,271	-4.6%
<b>Change in Net Position</b>	<b>\$ 1,624,276</b>	<b>3,825,892</b>	<b>(377,528)</b>	<b>44,858</b>	<b>422,386</b>	
<b>Adjustments-CAFR (a)</b>						
Bond Principal	878,210	1,002,962	0	0		
Depreciation/Contra Capital	(744,417)	(826,659)	0	0		
Net Pension Liability	(65,878)	131,525	0	0		
Contra Capital	45,733	1,378,405	0	0		
Capital Projects	(129,228)	(949,625)	0	0		
	(15,580)	736,608	0	0		
<b>Change in Net Position, Adjusted</b>	<b>\$ 1,608,696</b>	<b>4,562,500</b>	<b>(377,528)</b>	<b>44,858</b>		
<b>OPERATING EXPENSES BY DIVISION</b>						
Wastewater Operations	\$ 2,318,613	2,387,923	2,791,611	2,878,208	86,597	3.1%
Total Operating by Division	\$ 2,318,613	2,387,923	2,791,611	2,878,208	86,597	3.1%

- (a) In accordance with generally accepted accounting principles on the treatment of enterprise funds, the operating statement in the Comprehensive Financial Annual Report (CAFR) includes depreciation as an expense and excludes principal payment on debt service. The schedule above adds back these two items in order to reconcile with the operating statement in the CAFR.

### WASTEWATER FUND BUDGET HIGHLIGHTS

The Wastewater Fund operating budget increases 3.1% from the FY 2017-18 Adopted Budget and reflects:

- A net decrease in operating expenses of \$11,985 due to: a projected increase in credit card fees related to Greenville Water billings (\$24,000) and an increase in risk management fees (\$19,242) offset by a projected decrease in fleet service costs (\$53,520).
- \$267,750 is included for capital equipment replacement.
- Issuance of debt in the amount of \$2.3 million to finance a portion of the wastewater CIP.
- Wastewater Rate adjustments reflected below are based on a 2.2% across-the-board CPI adjustment for all meter classes, plus an additional year's Rehabilitation Fee.
- The Capital Improvement Program budget includes:

<u>Project Name</u>	<u>Amount</u>
Undesignated Basin Rehabilitation	\$2,300,000
North Pleasantburg Sewer Culvert	750,000
Pelham Rd. Pump Station Replacement	200,000
<b>Total</b>	<b>\$3,250,000</b>

### FY 2018-19 WASTEWATER RATE STRUCTURE

<u>Rate Class</u>	<u>Meter Size</u>	<u>Base Fee</u>	<u>Rehab Fees</u>	<u>Total Monthly Fee</u>
Residential	less than 3K gallons	\$ 5.27	\$ 0.56	\$ 5.83
Residential	more than 3K gallons	\$ 11.62	\$ 1.14	\$ 12.76
Commercial	5/8" and 3/4"	\$ 21.17	\$ 1.14	\$ 22.31
Commercial	1"	\$ 56.36	\$ 1.90	\$ 58.26
Commercial	1 1/2"	\$ 105.51	\$ 3.78	\$ 109.29
Commercial	2"	\$ 281.29	\$ 6.04	\$ 287.33
Commercial	3"	\$ 351.57	\$ 11.34	\$ 362.91
Commercial	4"	\$ 703.17	\$ 18.90	\$ 722.07
Commercial	6"	\$ 1,055.58	\$ 37.82	\$ 1,093.40
Commercial	8"	\$ 1,406.27	\$ 60.50	\$ 1,466.77

NOTE: Wastewater fees reflect a 2.2% rate adjustment plus an additional Rehabilitation Fee in FY 2018-19.

### WASTEWATER FUND STRATEGIC INITIATIVES

<b>SUSTAINABLE CITY</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Continue six-year wastewater system preventative maintenance plan.			<input checked="" type="checkbox"/>
Minimize number of preventable wastewater overflows.			<input checked="" type="checkbox"/>
Maintain wastewater lines to extend useful life of the utility.			<input checked="" type="checkbox"/>
<b>PROSPEROUS CITY</b>	<b>Completed Initiative</b>	<b>FY 18-19 Initiative</b>	<b>Ongoing Initiative</b>
Planning for the wastewater utility to support growth within the City.			<input checked="" type="checkbox"/>

# STORMWATER MANAGEMENT

Organizationally located in the Public Works Department, the operational aspects of the stormwater program include basin master planning, remedial repairs to selected basins, and maintenance of open ditches and piped drainage in City rights-of-way and easements. Stormwater Administration is responsible for developing watershed master plans, coordinating improvements to the City's watershed basins, and complying with State/Federal mandates related to stormwater management and water quality design. The Stormwater Operations Division controls the flow of surface water through the maintenance of open ditches and piped drainage, and through the installation of storm drain pipe. The Division also manages the 30-year post-closure plan for stormwater drainage at the Mauldin Road landfill.

STORMWATER MANAGEMENT						
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
<b>OPERATING REVENUES</b>						
Stormwater Fees	\$ 5,380,493	5,503,133	5,609,591	5,915,869	306,278	5.5%
<b>OPERATING EXPENSES</b>						
Personnel Services	1,567,256	1,498,604	1,695,415	1,815,343	119,928	7.1%
Operating/Capital Expenses	1,047,514	1,275,520	1,605,158	1,782,814	177,656	11.1%
	2,614,770	2,774,124	3,300,573	3,598,157	297,584	9.0%
<b>Operating Income (Loss)</b>	<b>2,765,723</b>	<b>2,729,009</b>	<b>2,309,018</b>	<b>2,317,712</b>	<b>8,694</b>	
<b>Non-Operating Revenue (Expense)</b>						
Interest Income	32,006	90,664	70,000	100,000	30,000	42.9%
Principal Expense	(460,000)	(555,664)	(477,000)	(483,000)	(6,000)	1.3%
Interest Expense	(111,295)	(99,120)	(89,795)	(77,418)	12,377	-13.8%
Gain (Loss) on Sale of Cap. Assets	11,554	16,475	0	0	0	0.0%
Capital Contribution	47,250	13,500	0	0	0	0.0%
Transfers In	0	180,000	0	0	0	0.0%
Transfer to General Fund	(327,812)	(357,013)	(424,717)	(424,759)	(42)	0.0%
Transfer to Wastewater Fund	(703)	0	0	0	0	0.0%
Transfer to Capital Proj. Fund	0	(6,317)	0	0	0	0.0%
Capital Improvement Program	0	0	(275,000)	(3,713,190)	(3,438,190)	1250.3%
	(809,000)	(717,475)	(1,196,512)	(4,598,367)	(3,401,855)	284.3%
<b>Change in Net Position</b>	<b>\$ 1,956,723</b>	<b>2,011,534</b>	<b>1,112,506</b>	<b>(2,280,655)</b>	<b>(3,393,161)</b>	
<b>Adjustments-CAFR (a)</b>						
Bond Principal	460,000	555,664	0	0		
Depreciation/Contra Capital	(818,254)	(852,451)	0	0		
Net Pension Liability	(294,655)	12,482	0	0		
Contra Capital	155,822	354,123	0	0		
Capital Projects	(21,301)	(133,854)	0	0		
	(518,388)	(64,036)	0	0		
<b>Change in Net Position, Adjusted</b>	<b>\$ 1,438,335</b>	<b>1,947,498</b>	<b>1,112,506</b>	<b>(2,280,655)</b>		
<b>OPERATING EXPENSES BY DIVISION</b>						
Stormwater Administration	965,720	869,367	934,643	1,140,381	205,738	22.0%
Stormwater Operations	1,649,050	1,904,757	2,365,930	2,457,776	91,846	3.9%
Total Operating by Division	2,614,770	2,774,124	3,300,573	3,598,157	297,584	9.0%

(a) In accordance with generally accepted accounting principles on the treatment of enterprise funds, the operating statement in the Comprehensive Financial Annual Report (CAFR) includes depreciation as an expense and excludes principal payment on debt service. The schedule above adds back these two items in order to reconcile with the operating statement in the CAFR.

### STORMWATER FUND BUDGET HIGHLIGHTS

The Stormwater Fund operating budget increases 9.0% over the FY 2017-18 Adopted Budget and reflects:

- A net increase in operating expenses of \$177,656 is primarily due to an increase in risk management fees (\$79,205) and an increase in capital equipment replacement (\$103,112); offset by a reduction of \$4,661 in budgeted fleet costs.
- \$312,732 is included for capital equipment replacement.
- The Capital Improvement Program budget includes:

<u>Project Name</u>	<u>Amount</u>
Reedy River Bank Stabilization	\$2,400,000
Laurens Road Area Flooding	1,600,000
Culvert Level of Service Improvements	1,150,000
Stone Lake Dam Outlet Stabilization	500,000
Stormwater Asset Management and Modeling	375,000
Floodplain Buyout Program	150,000
Project Close-outs	(2,461,810)
Total	\$3,713,190

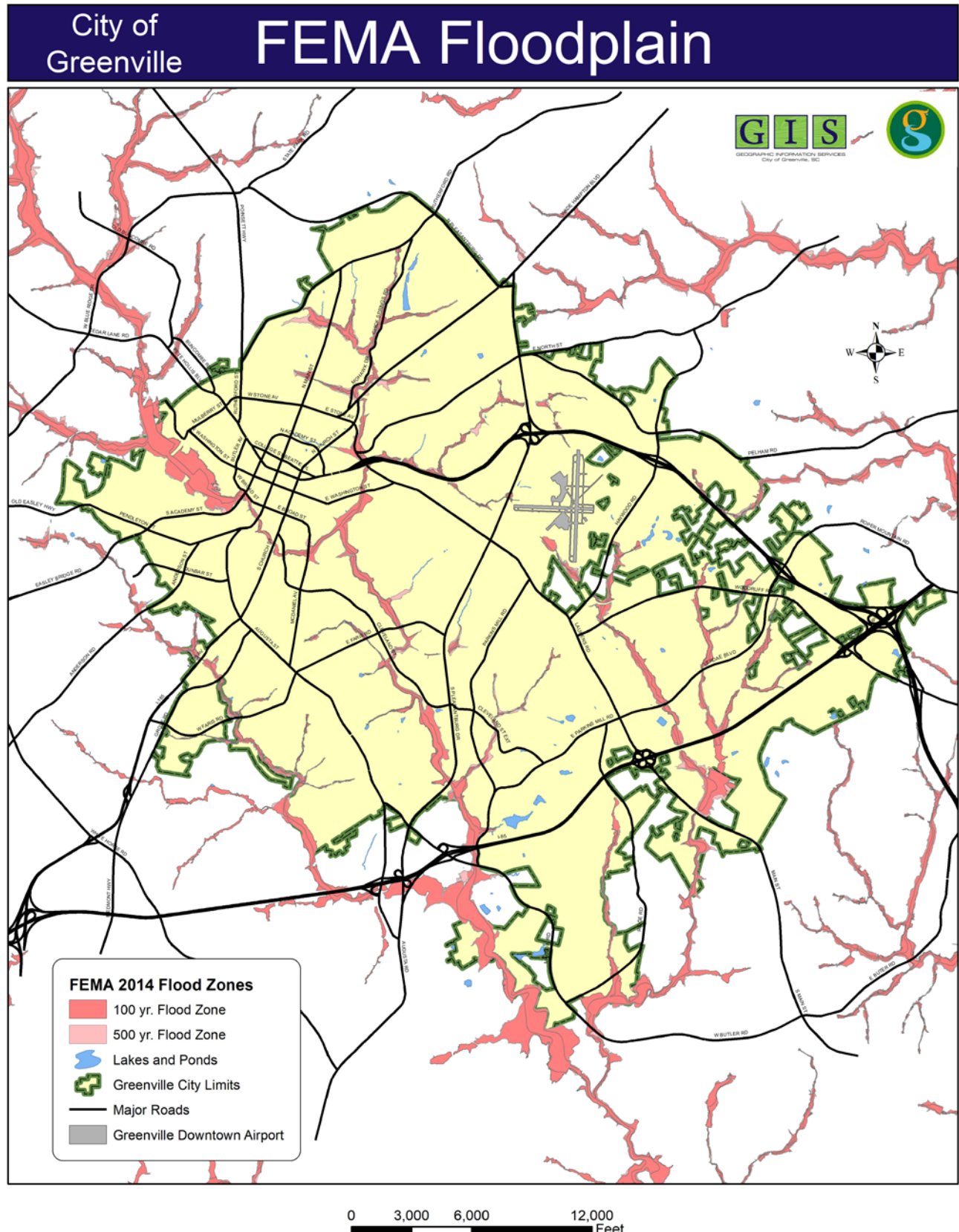
### FY 2018-19 STORMWATER RATE STRUCTURE

<u>Type</u>	<u>Annual Fee</u>
Developed Residential Under 1,640 sq. ft.	\$42.78
Developed Residential Over 1,640 sq. ft.	\$75.12
Undeveloped Residential	\$42.78
Developed Commercial and Industrial (per ERU)	\$75.12
Undeveloped Commercial and Industrial	\$75.12

NOTE: Stormwater fees reflect a 2.2% rate adjustment to correspond with the change in the Consumer Price Index.

### STORMWATER FUND STRATEGIC INITIATIVES

SAFE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Respond to calls from citizens with flooding issues in an expedited manner and meet the property owner's onsite to address their concerns.			<input checked="" type="checkbox"/>
SUSTAINABLE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Continue effort to lower the City's rating in FEMA's National Flood Insurance Program (NFIP) by implementing good floodplain management programs.			<input checked="" type="checkbox"/>
Continue to implement an NPDES Phase II water quality program that addresses the six minimum measures outlined by the EPA.			<input checked="" type="checkbox"/>
Review proposed developments for compliance with stormwater ordinances and review for compliance with SCDHEC sediment control regulations.			<input checked="" type="checkbox"/>
Keep the stormwater system open and free of obstructions with regular maintenance activities.			<input checked="" type="checkbox"/>



Author: GIS Division  
 Date: 4/19/2018  
 Path: S:\GIS\_Projects\WebMaps\Budget Maps\MXD\FEMA Floodplain.mxd



# PARKING

The Parking Division oversees the operation of all City garages and parking lots. Currently, the parking system includes 12 garages, which provide 7,636 spaces, and three parking lots, which provide another 360 spaces. Those figures do not include approximately 900 on-street spaces. An enterprise fund was established in 1995 to account for the operation of the parking system including parking garages and lots, tag districts, and parking fines and enforcement.

PARKING						
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)	Percentage Change
<b>OPERATING REVENUES</b>						
Commons Garage	\$ 1,093,271	1,141,948	1,125,600	1,060,275	(65,325)	-5.8%
Church Street Garage	632,077	734,203	705,510	658,275	(47,235)	-6.7%
Liberty Square Garage	793,127	896,131	904,500	824,100	(80,400)	-8.9%
South Spring Street Garage	1,193,223	1,227,872	1,206,000	1,271,325	65,325	5.4%
Poinsett Parking Garage	1,278,241	1,200,956	1,185,900	1,221,075	35,175	3.0%
Richardson Street Garage	1,119,748	1,142,011	1,145,700	1,095,450	(50,250)	-4.4%
Parking Fines	327,280	288,913	321,600	253,763	(67,837)	-21.1%
Parking Lots and Meters	292,934	288,469	296,978	202,005	(94,973)	-32.0%
North Laurens Street Deck	299,283	281,342	301,500	260,295	(41,205)	-13.7%
River Street Garage	417,431	655,729	437,175	381,900	(55,275)	-12.6%
RiverPlace Garage	524,524	633,532	678,375	1,110,525	432,150	63.7%
ONE/Aloft Garage	93,920	605,483	656,265	608,025	(48,240)	-7.4%
Broad Street Garage	57,058	411,268	391,950	556,770	164,820	42.1%
Parking Validation Tickets	201,693	193,013	195,975	165,825	(30,150)	-15.4%
External Reimbursements	(867)	0	0	0	0	0.0%
Miscellaneous	(29,321)	208,761	45,000	49,000	4,000	8.9%
	8,293,622	9,909,631	9,598,028	9,718,608	120,580	1.3%
<b>OPERATING EXPENSES</b>						
Administration	1,693,516	1,530,549	1,870,788	1,896,619	25,831	1.4%
Garage Maintenance	292,294	360,295	338,586	418,136	79,550	23.5%
Commons Garage	43,439	42,240	54,581	55,368	787	1.4%
Church Street Garage	219,230	224,441	172,859	179,600	6,741	3.9%
Liberty Square Garage	49,955	54,574	58,736	60,244	1,508	2.6%
South Spring Street Garage	85,382	75,368	84,991	88,300	3,309	3.9%
Richardson Street Garage	82,922	85,302	79,912	91,000	11,088	13.9%
North Laurens Street Deck	22,466	24,289	23,008	25,800	2,792	12.1%
Poinsett Parking Garage	56,359	65,604	59,548	70,000	10,452	17.6%
River Street Garage	40,907	43,362	43,223	49,489	6,266	14.5%
RiverPlace Garage	69,021	112,878	125,059	144,009	18,950	15.2%
ONE/Aloft Garage	21,610	45,676	68,652	62,652	(6,000)	-8.7%
Broad Street Garage	2,479	19,009	57,650	57,650	0	0.0%
Parking Lots	33,535	62,020	54,711	54,990	279	0.5%
Enforcement	283,328	259,052	327,853	334,999	7,146	2.2%
	\$ 2,996,443	3,004,659	3,420,157	3,588,856	168,699	4.9%
<b>Operating Income (Loss)</b>	<b>5,297,179</b>	<b>6,904,972</b>	<b>6,177,871</b>	<b>6,129,752</b>	<b>(48,119)</b>	

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)	Percentage Change
Non-Operating Revenue (Expense)						
Interest Income	16,475	53,541	50,000	90,000	40,000	80.0%
QECB Interest Subsidy	30,151	28,167	26,813	24,358	(2,455)	-9.2%
Principal Expense	(1,826,718)	(1,950,376)	(2,069,075)	(2,202,953)	(133,878)	6.5%
Interest and Fiscal Agent Expense	(1,023,169)	(949,970)	(646,176)	(552,988)	93,188	-14.4%
Gain (Loss) on Sale of Cap. Assets	13,742	(4,159)	0	0	0	0.0%
Transfers In - DIF	2,036,686	0	0	0	0	0.0%
Transfers In - West End TIF	2,716,886	0	0	0	0	0.0%
Transfers In - Viola TIF	598,052	0	0	0	0	0.0%
Transfers In - Public Facilities Corp.	9,909,838	0	0	0	0	0.0%
Contributions	1,810,000	0	0	0	0	0.0%
Capital Projects	0	0	(625,000)	(625,000)	0	0.0%
Transfers Out - Capital Proj. Fund	0	0	0	0	0	0.0%
Transfers Out - General Fund	(374,165)	(330,340)	(368,841)	(461,695)	(92,854)	25.2%
Transfers Out - Public Fac. Corp.	(840,837)	(1,379,175)	(1,375,962)	(1,376,162)	(200)	0.0%
	13,066,941	(4,532,312)	(5,008,241)	(5,104,440)	(96,199)	1.9%
					0	
<b>Change in Net Position</b>	<b>18,364,120</b>	<b>2,372,660</b>	<b>1,169,630</b>	<b>1,025,312</b>	<b>(144,318)</b>	
<b>Adjustments - CAFR (a)</b>						
Bond Principal	1,826,718	1,950,376	0	0		
Depreciation/Contra Capital	(1,829,640)	(1,905,519)	0	0		
Capital Contribution	0	0	0	0		
Net Pension Liability	(123,999)	(247,925)	0	0		
Contra Capital	2,552,329	58,609	0	0		
Capital Projects	(2,613,581)	(10,225)	0	0		
	(188,173)	(154,684)	0	0		
<b>Change in Net Position, Adjusted</b>	<b>\$ 18,175,947</b>	<b>2,217,976</b>	<b>1,169,630</b>	<b>1,025,312</b>		
<b>OPERATING EXPENSES</b>						
Personnel Services	1,655,474	1,485,182	1,644,937	1,896,527	251,590	15.3%
Operating/Capital Expenses	1,340,969	1,519,477	1,775,220	1,692,329	(82,891)	-4.7%
Total Operating	2,996,443	3,004,659	3,420,157	3,588,856	168,699	4.9%

(a) In accordance with generally accepted accounting principles on the treatment of enterprise funds, the operating statement in the Comprehensive Financial Annual Report (CAFR) includes depreciation as an expense and excludes principal payment on debt service. The schedule above adds back these two items in order to reconcile with the operating statement in the CAFR.

## PARKING FUND BUDGET HIGHLIGHTS

The Parking Enterprise Fund operating budget increases 4.9% and reflects:

- Personnel Services increases due to an addition of one Parking Administrative Assistant and one Parking Maintenance Specialist, combined with PEBA and merit increases.
- Operating Expenses include an increase of \$32,000 for bank charges, \$42,009 for fleet charges, \$15,723 for risk charges and \$65,602 in other operating costs throughout the divisions, offset by a reduction of \$80,000 for construction costs at the new Administration facility completed in FY 2017-18 and a decrease of \$158,225 in capital equipment budgeted.
- The capital equipment budget includes \$17,000 related to the new Parking Maintenance Specialist and \$26,775 for vehicle replacements.
- Non-operating expenses include \$2,755,941 in debt service for parking revenue and limited-obligation bonds, as well as a transfer of \$1,376,162 to the Public Facilities Corporation for debt service.
- \$625,000 is budgeted in Capital Projects for Garage Rehabilitation.



## PARKING FUND STRATEGIC INITIATIVES

PROSPEROUS CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Provide for a well-managed parking system of adequate capacity to support continued downtown development.			<input checked="" type="checkbox"/>

CITY OF GREENVILLE PARKING INVENTORY					
Description	Levels	Spaces	Address	Year Built	% of Occupancy (a)
<b>PARKING GARAGES</b>					
Commons Garage	6	772	60 Beattie Pl.	1982	85%
Liberty Square Garage	9	907	65 Beattie Pl.	1984	86%
N. Laurens Deck	2	179	210 Laurens St.	1988	82%
W. Washington Deck	1	91	101 W. Washington St.	1990	110%
Richardson St. Garage	8	892	66 N. Richardson St.	1997	97%
Church Street Garage	6	978	320 N. Church St.	1998	43%
Poinsett Garage	6	826	25 W. McBee Ave.	1999	93%
S. Spring Street Garage	6	905	316 S. Spring St.	2003	123%
River Street Garage	5	274	414 River St.	2005	102%
RiverPlace Garage	2	626	300 River St.	2005	73%
Broad Street Garage	4	675	East Broad St.	2016	92%
One City Plaza (Aloft)	6	475	34 Richardson St.	2016	92%
<b>TOTAL SPACES</b>		<b>7,600</b>			
<b>PARKING LOTS</b>					
Brown Street		33	210 N. Brown St.		115%
Bon Secours Wellness Arena		256	600 N. Academy St.		3%
West End Park and Ride		72	106 Augusta St.		31%
<b>TOTAL SPACES</b>		<b>361</b>			
<b>TOTAL PUBLIC SPACES</b>		<b>7,961</b>			
(a) Percentage of Occupancy reflects the number of spaces reserved for monthly pass holders for April 2018.					

CITY OF GREENVILLE PARKING RATES		
	FY 2017-18	FY 2018-19
Monthly*	\$ 72.00	\$ 72.00
Hourly		
1st Hour	No Charge	No Charge
1-2 Hours	\$ 1.50	\$ 1.50
Each Add'l Hour	\$ 1.00	\$ 1.00
Maximum Daily Rate	\$ 7.50	\$ 7.50
Special Event Parking	\$ 6.00	\$ 6.00

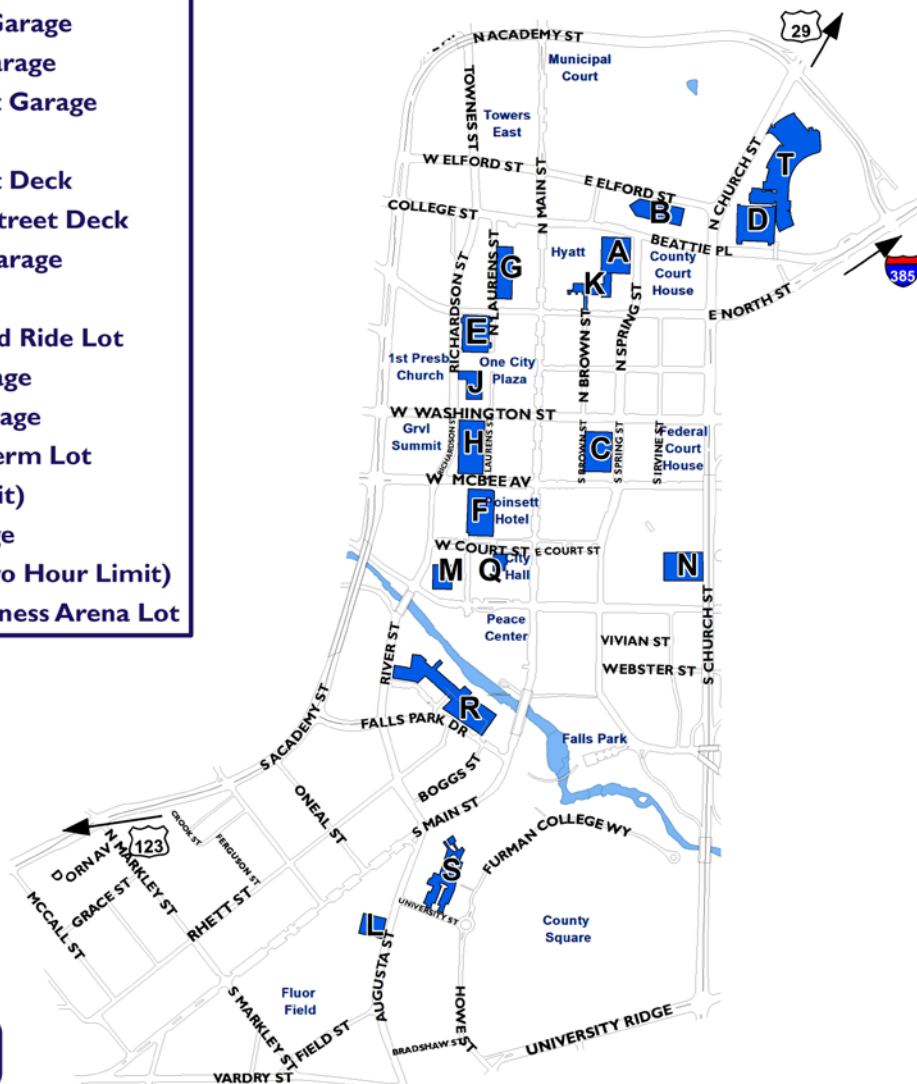
\* Reflects monthly pricing in most facilities. Some lots carry volume discounts and some monthly spaces in surface lots are reduced. The table does not reflect additional surcharges for reserved and 24/7 spaces.

# Downtown Public Parking



**Parking Services Administrative Office**  
 516 Rutherford St  
 Phone 864-467-4900  
 email: [parking@greenvillesc.gov](mailto:parking@greenvillesc.gov)

- A Commons Garage**
- B Liberty Square Garage**
- C S. Spring Street Garage**
- D Church Street Garage**
- E Richardson Street Garage**
- F Poinset Garage**
- G N. Laurens Street Deck**
- H W. Washington Street Deck**
- J ONE City Plaza Garage**
- K Brown Street Lot**
- L West End Park and Ride Lot**
- M River Street Garage**
- N Broad Street Garage**
- Q City Hall Short Term Lot  
(One hour limit)**
- R River Place Garage**
- S West End Lot (Two Hour Limit)**
- T Bon Secours Wellness Arena Lot**



 Public Parking

0 0.25 0.5  
 Miles

Author: GIS Division  
 Date: 4/19/2018  
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# GREENVILLE ZOO

The Greenville Zoo is a 14-acre facility located in Cleveland Park in downtown Greenville. The Association of Zoos and Aquariums (AZA) has consistently accredited the Greenville Zoo for over 25 years. The Zoo is home to over 275 animals and had 328,240 visitors in FY 2016-17. The Mission of the Greenville Zoo is to provide an enjoyable guest experience while we support and promote conservation efforts that enhance the quality of life for all living things.

GREENVILLE ZOO						
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
<b>OPERATING REVENUES</b>						
Gift and Concession Sales	\$ 523,414	520,300	566,800	565,670	(1,130)	-0.2%
Gate Admissions	1,203,744	1,158,316	1,250,000	1,190,160	(59,840)	-4.8%
Education Programs	134,918	137,860	136,830	144,850	8,020	5.9%
Memberships	304,407	339,807	345,800	348,530	2,730	0.8%
Special Events	203,844	243,992	239,000	230,040	(8,960)	-3.7%
Rentals	29,370	19,439	0	37,000	37,000	0.0%
Miscellaneous Income	11,801	17,750	9,000	10,124	1,124	12.5%
Research Enrichment	16,650	18,125	0	0	0	0.0%
Research Conservation	64,968	64,851	100,000	107,000	7,000	7.0%
Restricted Donations	23,324	42,608	40,000	40,600	600	1.5%
External Reimbursements	(901)	1,457	0	0	0	0.0%
	2,515,539	2,564,505	2,687,430	2,673,974	(13,456)	-0.5%
<b>OPERATING EXPENSES</b>						
Personnel Services	\$ 1,570,144	1,726,421	1,940,520	1,960,707	20,187	1.0%
Operating/Capital Expenses	970,392	1,014,449	1,226,100	1,366,384	140,284	11.4%
	2,540,536	2,740,870	3,166,620	3,327,091	160,471	5.1%
<b>Operating Income (Loss)</b>	<b>(24,997)</b>	<b>(176,365)</b>	<b>(479,190)</b>	<b>(653,117)</b>	<b>(173,927)</b>	
<b>Non-Operating Revenue (Expense)</b>						
Grants and Contributions	108	0	0	0	0	0.0%
Interest Income	9,222	28,794	22,214	51,833	29,619	133.3%
Equipment Sales	0	7,998	0	0	0	0.0%
Transfer from Hospitality Tax Fund	380,309	1,399,325	1,448,696	462,157	(986,539)	-68.1%
Capital Projects	0	0	(1,000,000)	0	1,000,000	-100.0%
QECB Principal	(3,530)	(3,758)	(3,988)	(4,229)	(241)	6.0%
QECB Interest	(2,656)	(2,478)	(2,322)	(2,125)	197	-8.5%
	383,453	1,429,881	464,600	507,636	43,036	9.3%
<b>Change in Net Position</b>	<b>\$ 358,456</b>	<b>1,253,516</b>	<b>(14,590)</b>	<b>(145,481)</b>	<b>(130,891)</b>	
<b>Adjustments-CAFR (a)</b>						
Bond Principal	3,530	3,758	0	0		
Depreciation/Contra Capital	(125,977)	(122,593)	0	0		
Net Pension Liability	(5,054)	4,544	0	0		
Contra Capital	20,068	(21,770)	0	0		
Capital Projects	(53,702)	(22,950)	0	0		
	(161,135)	(159,011)	0	0		
<b>Change in Net Position, Adjusted</b>	<b>\$ 197,321</b>	<b>1,094,505</b>	<b>(14,590)</b>	<b>(145,481)</b>		

	2015-16	2016-17	2017-18	2018-19	Increase/ (Decrease)	Percentage Change
OPERATING EXPENSES	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>		
Zoo Administration	1,461,821	1,608,461	1,817,826	1,862,967	45,141	2.5%
Education Programs	241,842	272,606	318,407	299,199	(19,208)	-6.0%
Zoo Public Services	836,873	859,803	1,030,387	1,164,925	134,538	13.1%
Total Operating	\$ 2,540,536	2,740,870	3,166,620	3,327,091	160,471	5.1%

- a) In accordance with generally accepted accounting principles on the treatment of enterprise funds, the operating statement in the Comprehensive Financial Annual Report (CAFR) includes depreciation as an expense. The schedule above adds back this item in order to reconcile with the operating statement in the CAFR.

### GREENVILLE ZOO BUDGET HIGHLIGHTS

The Greenville Zoo operating budget increases 5.1% over the FY 2017-18 Adopted Budget and reflects:

- An increase of \$125,000 in Operating Expenses for one-time costs to purchase a new Point-of-Sale system and \$16,000 in related annual support for the software.
- The capital equipment budget includes \$35,000 for vehicle replacements.

### FY 2018-19 ZOO FEE STRUCTURE (ADMISSIONS AND MEMBERSHIPS)

<u>Admissions Type</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
Child	\$6.50	\$6.50
Adult	\$9.75	\$9.75
Group (Child)	\$5.25	\$5.25
Group (Adult)	\$7.25	\$7.25
Military Active or Retired Adult and Immediate Family Members w/ID	\$8.75	\$8.75
Seniors 65 and Over w/ID	\$5.50	\$5.50
	\$8.75	\$8.75
<u>Membership Type</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
Individual	\$52	\$52
Grandparent	\$62	\$62
Household	\$70	\$70
Household Plus	\$90	\$90
Friends Society	\$125	\$125
Friends Patron	\$250	\$250
Friends Gallery	\$500	\$500
Friends Benefactor	\$1,000	\$1,000
Friends Conservationist	\$2,500	\$2,500
Circle of Friendship	\$5,000	\$5,000

## GREENVILLE ZOO STRATEGIC INITIATIVES

SAFE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Ensure all staff is trained in CPR/AED and first aid and fully aware of Emergency Protocols as well as their individual role during an emergency.			<input checked="" type="checkbox"/>
Ensure that all animal cages are secure and meet or exceed the level of security required for individual species.			<input checked="" type="checkbox"/>
Ensure all staff is fully aware of Emergency Protocols and their role during an emergency.			<input checked="" type="checkbox"/>
Ensure that all staff is trained in prevention and transmittal of zoonotic diseases.			<input checked="" type="checkbox"/>
Ensure staff is trained and understand proper food handling techniques.			<input checked="" type="checkbox"/>
Maintain a site that promotes continued confidence in the abilities of the staff. The Zoo is dedicated to providing a high standard of cleanliness throughout the campus to ensure a safe environment for both humans and animals alike.			<input checked="" type="checkbox"/>
SUSTAINABLE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Continually look for ways to expand upon current recycling and reuse programs.			<input checked="" type="checkbox"/>
Promote local conservation through formal educational classes and through conservation outposts throughout the Zoo designed to demonstrate conservation measures that can be taken at home.			<input checked="" type="checkbox"/>
Make local conservation grants to support regional conservation programs.			<input checked="" type="checkbox"/>
Continually look at methods to reduce the use of natural resources and work with other accredited zoos to cooperatively manage captive animal populations for future generations.		<input checked="" type="checkbox"/>	
Promote, support and participate in initiatives on behalf of the world's wildlife that protect and save wildlife and natural habitats both locally and globally.		<input checked="" type="checkbox"/>	
MOBILE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Ensure the electric car charging stations remain operational.			<input checked="" type="checkbox"/>
Identify new means of managing parking and increase mass transportation opportunities to and from the Zoo.		<input checked="" type="checkbox"/>	
INCLUSIVE CITY	Completed Initiative	FY 18-19 Initiative	Ongoing Initiative
Develop means of accommodating those unable to traverse the zoo campus so that they can share the same or similar experience as others.			<input checked="" type="checkbox"/>
The Zoo will provide gate brochures that have been translated into Spanish.			<input checked="" type="checkbox"/>



# TAX INCREMENT FUNDS

Tax Increment Funds (TIF) are used to account for the repayment of principal and interest on bonds issued for redevelopment projects and to pay for redevelopment project costs as described in the City's adopted redevelopment plans. Annual budgets are established for the tax increment funds.

The City maintains two Tax Increment Funds as follows: Downtown Infrastructure Fund (DIF) and West End Tax Increment Fund (West End).

In 2015, the City, Greenville County (County) and the School District of Greenville County (School District) entered into intergovernmental agreements concerning the allocation of TIF revenues. Under the terms of the agreements, Viola terminated effective June 30, 2016, and the West End and DIF district plans will terminate concurrently on September 8, 2021.

With respect to the Viola TIF, City property tax revenues formerly credited to the Viola TIF are now credited to the General Fund. With respect to the DIF and West End Districts, until their termination in 2021, the City pays the School District 53.3% and County 19.11% of the Net TIF Revenues. The City retains 27.09% of the Net TIF Revenues and utilizes the revenues to support the CBD Public Works crew, the Economic Development Project Account that funds public/private partnerships and other capital/planning initiatives. Net TIF Revenues is defined as the gross collections of tax increment revenues for the DIF and West End in each fiscal year, less the payments of principal and interest due in accordance with the outstanding tax increment bonds in such fiscal year, including, but not limited to, the final City debt service payments due in fiscal year 2022.





# DOWNTOWN INFRASTRUCTURE FUND

The Downtown Infrastructure Fund was established in 1986 to account for redevelopment project costs in the Central Business District redevelopment area. The costs are paid from revenues generated by the incremental taxes produced by the incremental increase in assessed property values within the tax increment district. The tax increment finance district expires on September 8, 2021.

DOWNTOWN INFRASTRUCTURE FUND					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<b>REVENUES / TRANSFERS IN</b>					
Property Taxes	\$ 9,127,436	9,660,635	9,717,425	10,716,573	999,148
Interest/Other	40,403	39,583	15,000	15,000	0
Transfer from Wastewater Fund	30,000	0	0	0	0
Transfer from Capital Proj. Fund	88,780	0	0	0	0
<b>TOTAL REVENUES</b>	<b>9,286,619</b>	<b>9,700,218</b>	<b>9,732,425</b>	<b>10,731,573</b>	<b>999,148</b>
<b>EXPENDITURES / TRANSFERS OUT</b>					
Professional Services	12,493	103,176	200,000	51,500	(148,500)
Interlocal Agreement - School District	0	3,403,297	3,695,837	4,232,396	536,559
Interlocal Agreement - County	16,055	1,298,153	1,325,093	1,516,675	191,582
Payment to Other Taxing Districts	30,711	34,796	33,604	39,704	6,100
Principal Retirement	2,397,000	2,457,000	2,519,000	2,578,000	59,000
Interest and Fiscal Charges	377,846	333,081	279,397	212,867	(66,530)
Transfer to General Fund	342,204	329,194	361,391	371,471	10,080
Transfer to Capital Projects Fund	6,646,873	1,847,602	1,318,103	1,728,960	410,857
Transfer to Parking Fund	2,036,686	0	0	0	0
Transfer to Pub. Facilities Corp.	1,007,901	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>12,867,769</b>	<b>9,806,299</b>	<b>9,732,425</b>	<b>10,731,573</b>	<b>999,148</b>
Excess (deficiency) of revenues over expenditures	(3,581,150)	(106,081)	0	0	0
Fund balance, beginning of year	4,391,808	810,658	704,577	704,577	0
Fund balance, end of year	\$ 810,658	704,577	704,577	704,577	0
Fund balance:					
Restricted for debt service	694,222	693,811	693,811	693,811	0
Unreserved/Undesignated	116,436	10,766	10,766	10,766	0
	810,658	704,577	704,577	704,577	0

**DOWNTOWN INFRASTRUCTURE FUND BUDGET HIGHLIGHTS**

The Downtown Infrastructure Fund budget reflects:

- Continued tax base growth resulting from new construction.
- \$2,790,867 in debt service payments and fiscal agent fees on outstanding tax increment bonds.
- \$371,471 in General Fund transfer to support the Downtown Infrastructure Work Crew.
- Deposit of \$1,653,960 to the Economic Development Project Account and \$75,000 to Main Street Tree Rehabilitation program.
- Payment of surplus TIF revenues to Greenville County School District, Greenville County, and other local tax district pursuant to the interlocal agreement. The agreement requires TIF revenues, net of outstanding debt service payments, to be distributed to the taxing entities on a proportional basis.

**STATUS OF ECONOMIC DEVELOPMENT PROJECT ACCOUNT (DIF AND WEST END COMBINED)**

	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2017-18 <u>Projection</u>	2018-19 <u>Budget</u>
DIF Net Revenues	1,998,131	1,465,603	1,717,750	1,728,960
WE Net Revenues	669,307	721,296	810,254	976,511
Closeouts	1,331,074	0	0	0
CIP Projects	(1,879,824)	(150,000)	(9,289,388)	(75,000)
Accumulation	10,730,895	12,767,794	3,969,511	6,599,983
CIP Projects				
NorthPointe	800,000	0	0	0
McCall Laurens Road	525,000	0	0	0
Leatherwood Plaza/Suntrust	202,949	0	0	0
Twin Lakes/Brookside Circle (net)	201,875	0	0	0
Falls Park Property Purchase (net)	0	0	4,000,000	0
Kessler East Gateway	0	0	3,500,000	0
Rhett/Falls Park Streetscape	0	0	490,938	0
Plush Mill	0	0	350,000	0
Westfield/Academy Improvements	0	0	340,950	0
Markley Lighting	0	0	210,000	0
Downtown Traffic Study	0	0	147,500	0
JHM Spring Street	0	0	100,000	0
Main Street Trees	150,000	150,000	150,000	75,000
	1,879,824	150,000	9,289,388	75,000

# WEST END TAX INCREMENT FUND

The West End Tax Increment Fund was established in 1987 to account for redevelopment project costs in the West End redevelopment area. The costs are paid from revenues generated by the incremental taxes produced by the incremental increase in assessed property values within the tax increment district. The tax increment finance district expires on December 28, 2022; however, due to the intergovernmental agreements the district will expire concurrently with the DIF on September 8, 2021.

WEST END TAX INCREMENT FUND					
	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>	Increase/ (Decrease)
<b>REVENUES</b>					
Property Taxes	\$ 2,297,123	2,383,382	2,928,747	3,870,842	942,095
Interest	10,580	3,236	3,000	3,000	0
<b>TOTAL REVENUES</b>	<b>2,307,703</b>	<b>2,386,618</b>	<b>2,931,747</b>	<b>3,873,842</b>	<b>942,095</b>
<b>EXPENDITURES / TRANSFERS OUT</b>					
Bond Principal	242,000	249,000	250,000	255,000	5,000
Bond Interest	26,372	22,785	19,155	15,479	(3,676)
Interlocal Agreement - School District	0	1,033,327	1,419,162	1,920,593	501,431
Interlocal Agreement - County	21,418	401,549	508,821	688,242	179,421
Payment to Other Taxing Districts	9,796	10,649	13,313	18,016	4,703
Professional Services	856	94,165	0	0	0
Transfer to Capital Projects Fund	2,133,470	669,307	721,296	976,512	255,216
Transfer to Parking Fund	2,716,886	0	0	0	0
Transfer to Pub. Facilities Corp.	1,344,515	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>6,495,313</b>	<b>2,480,782</b>	<b>2,931,747</b>	<b>3,873,842</b>	<b>942,095</b>
Excess (deficiency) of revenues over expenditures	(4,187,610)	(94,164)	0	0	0
Fund balance, beginning of year	4,283,504	95,894	1,730	1,730	0
Fund balance, end of year	\$ 95,894	1,730	1,730	1,730	0

## WEST END TAX INCREMENT FUND BUDGET HIGHLIGHTS

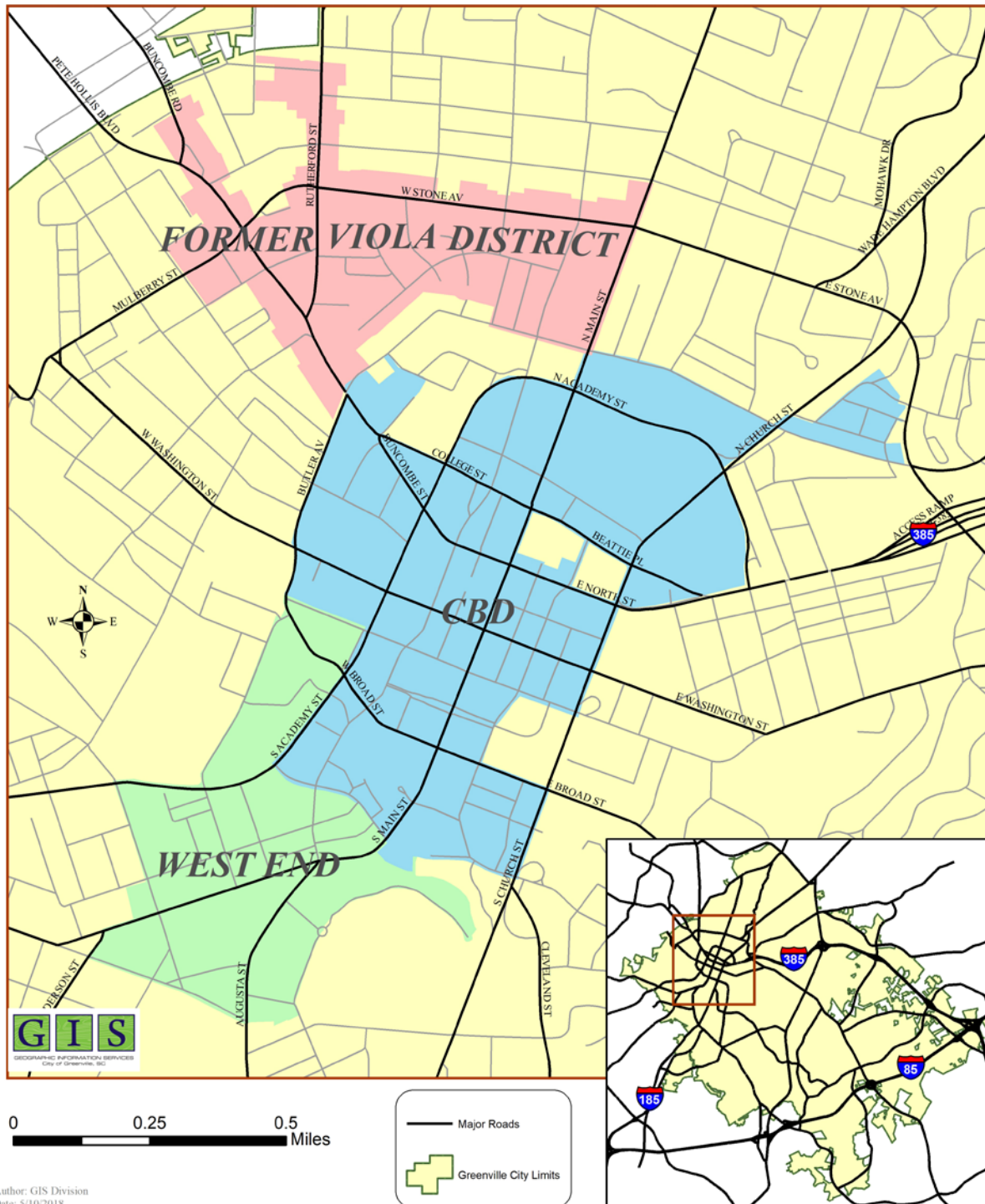
The West End TIF budget reflects:

- Significant tax base growth resulting from new construction.
- \$270,479 in debt service payments on outstanding tax increment bonds.
- Deposit of \$976,512 to the Economic Development Project Account.
- Payment of surplus TIF revenues to Greenville County School District, Greenville County, and other local tax district pursuant to the interlocal agreement. The agreement requires TIF revenues, net of outstanding debt service payments, to be distributed to the taxing entities on a proportional basis.

## City of Greenville



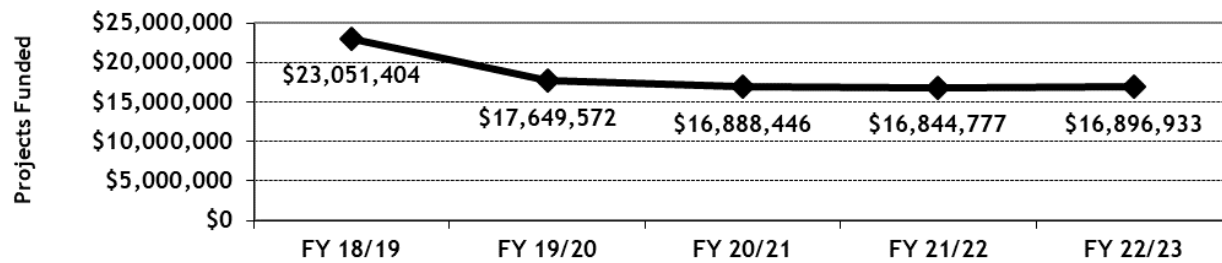
## Tax Increment Financing Districts



# **CAPITAL IMPROVEMENT PROGRAM AND DEBT MANAGEMENT**



# CAPITAL IMPROVEMENT PROGRAM



The Capital Improvement Program (CIP) is a multi-year fiscal planning instrument that is used to identify needed capital projects and select the appropriate financing and timing for those projects. Projects budgeted in the CIP generally include:

- Acquisition of land.
- Construction of a new facility or an expansion of an existing facility.
- A non-recurring rehabilitation or a major repair to all or part of a building or its grounds. This should have a cost exceeding \$100,000 and a useful life exceeding 10 years.
- Planning, design, or engineering related to a capital improvement or other program.

The CIP is prepared annually based on priorities identified at the City Council retreat and input from various City departments. Projects are evaluated based on how each project meets Council goals, objectives, and requirements, as well as criteria such as improving public safety and increasing organizational efficiency.

Using the evaluation criteria, a financing strategy is developed by the Office of Management and Budget based on the Five-Year Financial Forecast. The first year of the plan serves as the coming year's capital budget and encompasses the appropriations needed for the next fiscal year. The subsequent years of the plan are planning years and subject to annual appropriation by City Council.

The following section summarizes the Capital Improvement Program. Please note that capital equipment such as fire apparatus, heavy equipment, and other vehicles are not planned in the CIP process. These expenditures are planned and budgeted through the operating budget process.

## CAPITAL IMPROVEMENT PROGRAM PROCESS

**FIVE-YEAR FORECAST (JANUARY):** The Office of Management and Budget presents to City Council a five-year financial forecast on the major governmental and proprietary funds with an impact on operating and capital expenditures. This forecast includes projected revenues, projected operating expenditures, and the adopted CIP to show the impact current trends will have on the City's financial health. The Office of Management and Budget uses this forecast as its basis for determining financing and the ability of the City to handle additional debt service related to capital projects.

**FINANCING DEVELOPED (FEBRUARY):** Based on the data contained in the five-year financial forecast, the Office of Management and Budget prepares a financing strategy for the proposed CIP based on projected pay-as-you-go funds and debt service capacity. The financing strategy is proposed to the City Manager and is refined based on the feedback received from the City Manager. Once complete, the document is presented to City Council at their annual retreat.

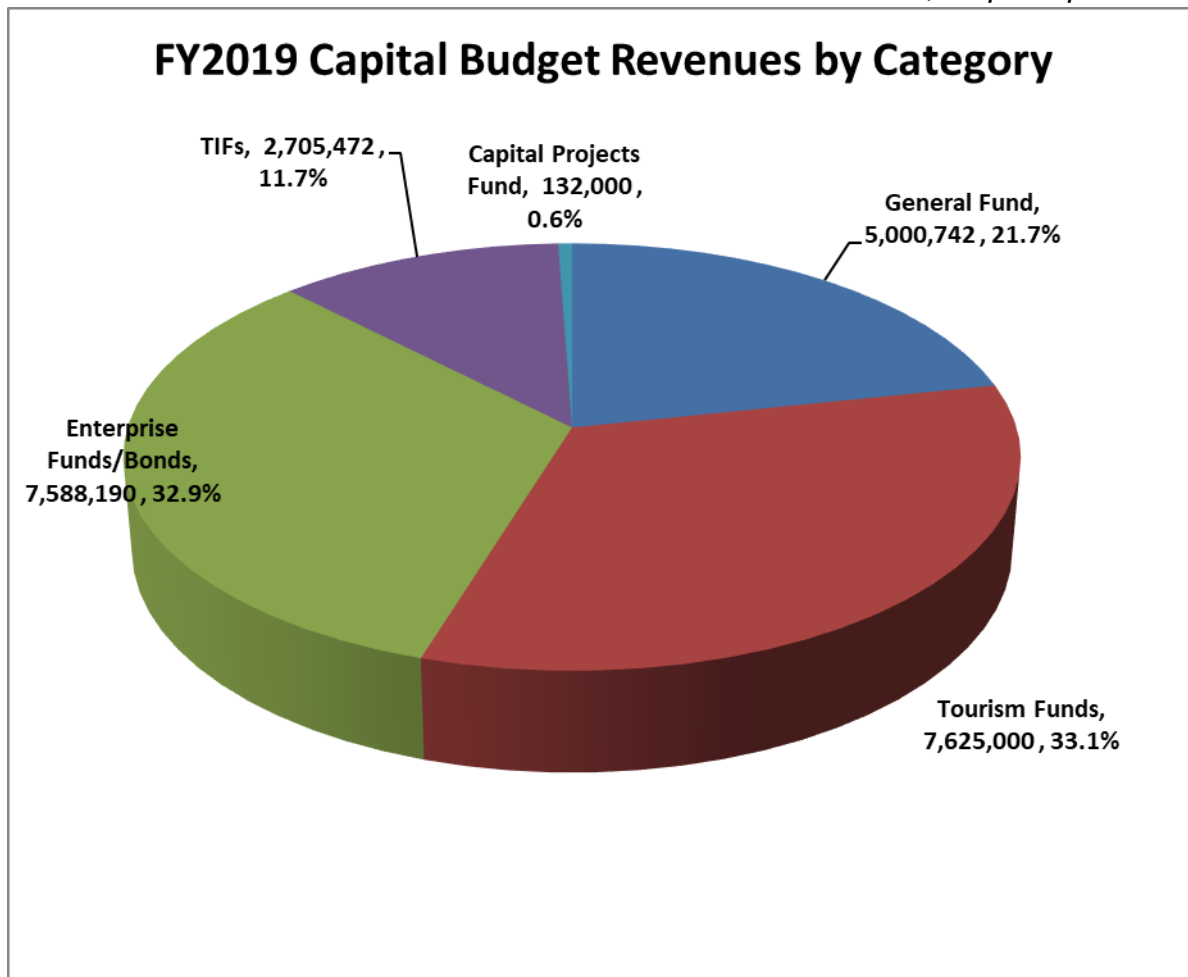
**COUNCIL DELIBERATION AND APPROVAL (MARCH-JUNE):** The CIP is delivered to City Council, which holds several work sessions to discuss, review, and modify the proposed CIP.

City Council adopts the CIP concurrently with the Operating Budget and appropriates the first year of the CIP by ordinance. As the planning years of the CIP are subject to future appropriation, the City Council adopts the plan through a resolution of intent.

#### FY 2018-19 CAPITAL BUDGET REVENUES

The funding for the FY 2018-19 Capital Budget totals \$23,051,404 and is derived from the following sources:

**TOTAL FY 2018-19 CAPITAL BUDGET REVENUES: \$23,051,404**



Fund availability is determined through the City's Five-Year Financial Forecast. Estimates of current year and future year funding are based on historic trends. Projects are also scheduled to maintain established benchmarks on fund health (fund balance requirements, coverage ratios, etc.). The amounts in the chart above have been listed in each specific fund.

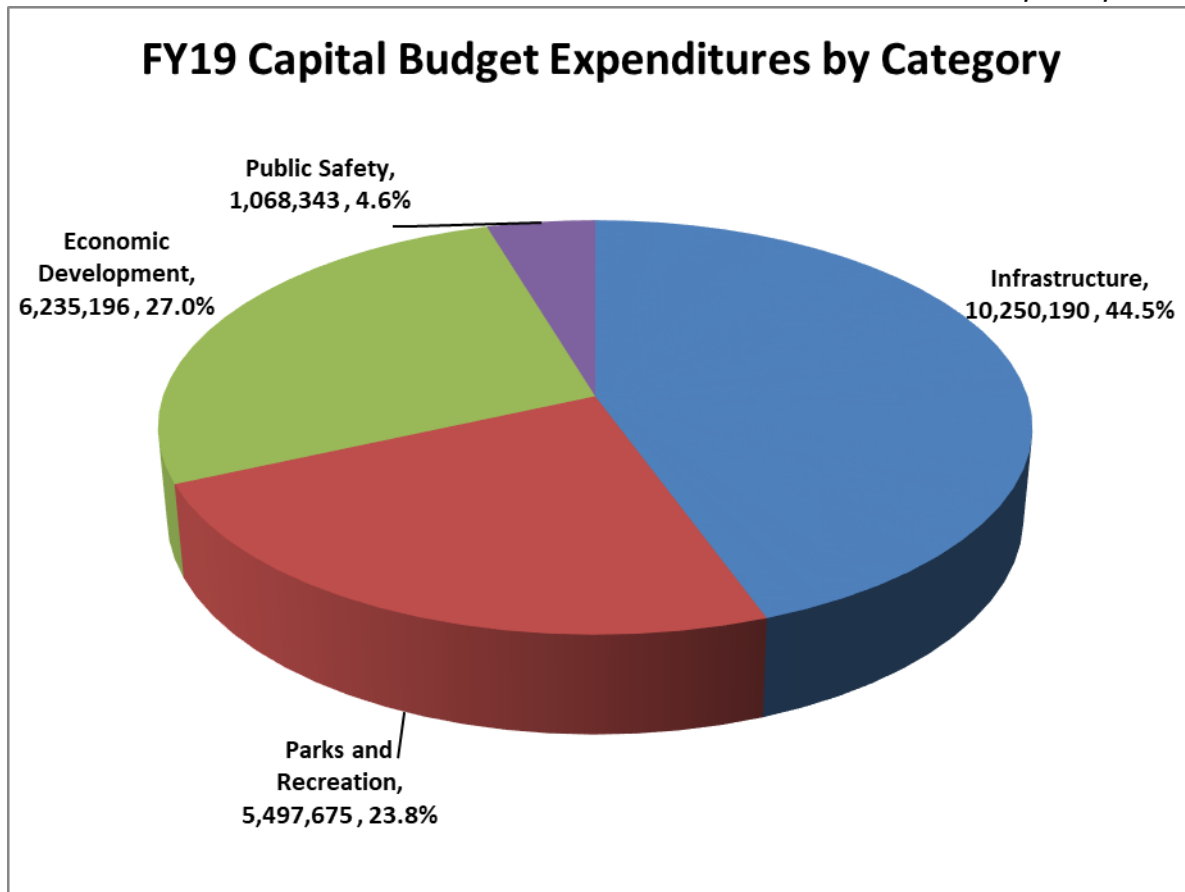
#### **Debt Issuances**

A 2019 Sanitary Sewer Revenue Bond in the amount of \$2,300,000 is anticipated for construction related to a currently undesignated Sewer Basin rehabilitation in FY 2018-19.



## FY 2018-19 CAPITAL BUDGET EXPENDITURES

TOTAL FY 2018-19 CAPITAL BUDGET EXPENDITURES: \$23,051,404



**Roads and Bridges (Total FY 2018-19 Funding: \$2,562,000)**

**NSTEP - New Sidewalk Targeted Expansion Program (\$1,000,000):** Project continues effort to construct sidewalks on one side of every street, as well as fund the City's Sidewalk Gap program.

**Street Resurfacing (\$1,000,000):** This will appropriate \$1,000,000 to match the Greenville County Transportation Committee's resurfacing match program, complete other resurfacing and restriping projects, and address curb ramp ADA compliance.

**Woodruff Road Concrete Medians (\$200,000):** This project provides funding to construct permanent concrete medians on Woodruff Road in dangerous areas.

**Woodruff Road Sidewalks (\$132,000):** This project provides additional funding for the construction of sidewalks on Woodruff Road.

**Hampton Area Sidewalks (\$130,000):** This project provides funding to construct sidewalk connections in the area of the Hampton Avenue bridge.

**Intersection Improvements (\$100,000):** This project provides continued funding for identified safety improvements at various intersections within the City.

***Streetscapes (Total FY 2018-19 Funding: (\$100,000))***

*Village of West Greenville (\$100,000)*: This project will provide a ready source of funding for streetscape improvement projects associated with private development opportunities for the Arts District.

***Wastewater (Total FY 2018-19 Funding: \$3,250,000)***

*Undesignated Sewer Basin Rehabilitation (\$2,300,000)*: This project will provide \$2,300,000 for construction related to sewer basin improvements.

*North Pleasantburg Sewer Culvert (\$750,000)*: This project provides funding to relocate a sewer line that runs through a SCDOT stormwater culvert.

*Pelham Road Pump Station (\$200,000)*: This project provides funding to replace the existing pump station in the Pelham Road area.

***Stormwater (Total FY 2018-19 Funding: \$3,713,190)***

*Cleveland Park Bank Stabilization (\$2,400,000)*: This funding is for additional phases of the Cleveland Park/Reedy River bank stabilization project and accompanying sewer pipe burial.

*Laurens Road Area Flooding (\$1,600,000)*: This project provides funding to address flooding issues in the areas around Laurens Road.

*Culvert Level of Service Improvements (\$1,150,000)*: This project provides funding to repair, replace and upgrade stormwater culverts in several areas around the City.

*Stone Lake Dam Outlet Stabilization (\$500,000)*: This project provides funding to make improvements to the condition of the Stone Lake Dam.

*Stormwater Asset Management & Modeling (\$375,000)*: This is the first year of a multi-year project to provide modeling and condition assessments of the City's stormwater infrastructure.

*Floodplain Buyout Program (\$150,000)*: This funding will allow for the purchase and removal of structures within flood-prone areas to improve overall drainage conditions.

*Project Closeouts (-\$2,461,810)*: This funding is being reallocated to other projects described above consistent with the Stormwater 2.0 Master Plan.

***Parks and Recreation (Total FY 2018-19 Funding: \$5,497,675)***

*Unity Park Phase II (\$2,000,000)*: This project provides construction funding for the initial phases of the new regional park on Hudson Street.

*Laurens Road Trail (\$1,500,000)*: Project provides additional funding for construction of pedestrian bridges for the County's Laurens Road Swamp Rabbit Trail extension.

*Greenways & Trails (\$1,000,000)*: This project includes funding for the design and construction of additional neighborhood and connector pedestrian/bike trails.

*Neighborhood Park Improvements II (\$492,675):* This project provides continued funding for targeted improvements in neighborhood parks. Project is also known as NPP – Neighborhood Parks Project.

*Liberty Bridge Rehab Phase II (\$270,000):* This project provides supplemental funding for comprehensive maintenance on the Liberty Bridge in Falls Park.

*I-385 Embankment Landscaping (\$160,000):* This project provides supplemental funding to complete landscaping projects on the tiered embankments on Interstate 385.

*Main Street Tree Rehabilitation (\$75,000):* Funding is part of a multi-year program to gradually replace the tree canopy along Main Street. This project will also repair buckled and broken sidewalks along Main Street caused by tree roots.

***Economic Development (Total FY 2018-19 Funding: \$6,235,196)***

*Economic Development Project Account (\$2,630,472):* Funded with the City's net proceeds from the TIF districts, this project will provide funding for targeted investment in major economic development projects within the city.

*TD Convention Center Conference Center (\$1,350,000):* This project designs multiple aesthetic upgrades to the Center including caulking, divider wall repairs, and floor resurfacing. FY19 funding includes the replacement of the convention center escalator.

*Fluor Field Stadium Improvements (\$1,000,000):* This represents the third of four annual payments for a total of \$5,000,000 in public investment in Fluor Field Stadium.

*Commercial Corridors (\$500,000):* This will provide funding for streetscaping, landscaping, and other public infrastructure improvements to revitalize the City's streets and commercial corridors.

*SC Children's Theatre (\$300,000):* This represents the third of five annual payments for a total of \$1,500,000 in public investment in the Children's Theater on Augusta Street.

*Economic Development Project Account - Viola (\$229,724):* Funded with the City's net proceeds from the former Viola TIF district, this project will provide funding for targeted investment in major economic development projects within the area.

*Fluor Field Capital Maintenance (\$150,000):* This project provides funding for maintenance and upkeep of the public improvements at Fluor Field Stadium.

*Art in Public Places (\$75,000):* This project provides continued funding for the placement of public art around the City.

***Public Safety (Total FY 2018-19 Funding: \$1,068,343)***

*Fire Station Improvements (\$386,181):* This project includes upgrading the City's aging fire stations to address building code, quality of life and NFPA compliance issues.

*Public Safety Cameras and Infrastructure (\$250,000):* This project continues to add/upgrade public safety cameras throughout the City.

*Public Safety Dispatch Console (\$205,000):* This project is the first year of a two-year replacement of dispatch consoles for the Police Communications bureau.

*Police Body Cameras (\$219,432):* This represents the third year of an initial five-year agreement to equip the City's Police Officers with body cameras.

*Fire SAFER Grant Savings (\$7,730):* This funding represents the cost savings associated with the City's SAFER Grant for the Verdae-Woodruff Fire Station staffing, which are being set aside for other public safety improvements.

***Parking (Total FY 2018-19 Funding: \$625,000)***

*Parking Garage Rehabilitation (\$625,000):* This project is the beginning of a multi-year process to provide comprehensive maintenance and upkeep, including water sealing, painting and concrete repair, in the City's parking garages.

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**RELATIONSHIP TO OPERATING BUDGET**

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The City's Operating Budget provides for services of a recurring nature and funds these services with recurring revenues. Some of these expenditures are for "operating" capital outlays, defined as any item with a useful life greater than two years and a unit cost of \$5,000 or more. The nature of capital items such as vehicles and equipment requires that they be planned for and replaced on a recurring basis. The Operating Budget is the medium chosen for their replacement.

The impact of the CIP on the Operating Budget is reflected in three areas:

- Pay-as-you-go financing reflected in the Operating Budget, which impacts fund balance or available funds for operating needs;
- Debt service payments on any bond instrument that may be issued to finance capital improvements; and
- Staffing and other operating expenses that may be required once a capital improvement is completed.

## CIP SUMMARY SCHEDULE BY PROJECT

		FY 18/19	*****Planning Years Only*****				
	COMMITTED	CAPITAL					TOTAL
<u>Funding Source/Project</u>	FUNDING	BUDGET	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FUNDING
<u>ROADS AND BRIDGES</u>							
Hampton Area Sidewalks (PW3460)							
General Fund Transfer	0	130,000	0	0	0	0	130,000
Totals	0	130,000	0	0	0	0	130,000
Intersection Safety Improvements (PW3452)							
General Fund Transfer	200,000	100,000	100,000	100,000	100,000	100,000	700,000
Totals	200,000	100,000	100,000	100,000	100,000	100,000	700,000
NSTEP (New Sidewalk Targeted Expansion Program)							
General Fund Transfer	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,000,000
Totals	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,000,000
Street Resurfacing (PW3431/PW3445)							
General Fund Transfer	2,064,554	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,064,554
Totals	2,064,554	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,064,554
Woodruff Road Concrete Medians (PW3461)							
General Fund Transfer	0	200,000	0	0	0	0	200,000
Totals	0	200,000	0	0	0	0	200,000
Woodruff Road Sidewalks (PW3442)							
Capital Projects Fund	0	132,000	0	0	0	0	132,000
Totals	0	132,000	0	0	0	0	132,000
TOTAL ROADS AND BRIDGES	4,264,554	2,562,000	2,100,000	2,100,000	2,100,000	2,100,000	15,226,554
<u>STREETSCAPES</u>							
Village of West Greenville Improvements (ED3474)							
General Fund Transfer	400,000	100,000	100,000	100,000	100,000	100,000	800,000
Totals	400,000	100,000	100,000	100,000	100,000	100,000	800,000
TOTAL STREETSCAPES	400,000	100,000	100,000	100,000	100,000	100,000	800,000
<u>WASTEWATER</u>							
North Pleasantburg Sewer Culvert (SA4110)							
Wastewater Fund	0	750,000	0	0	0	0	750,000
Totals	0	750,000	0	0	0	0	750,000
Pelham Rd. Pump Station Replacement (SA4108)							
Wastewater Fund	0	200,000	0	0	0	0	200,000
Totals	0	200,000	0	0	0	0	200,000
Undesignated Sewer Basin Rehabilitation (SA4106)							
Sanitary Sewer Revenue Bond - 2019	0	2,300,000	0	0	0	0	2,300,000
Sanitary Sewer Revenue Bond - Future	0	0	2,300,000	2,300,000	2,300,000	2,300,000	9,200,000
Wastewater Fund	1,358,026	0	500,000	500,000	500,000	500,000	3,358,026
Totals	1,358,026	2,300,000	2,800,000	2,800,000	2,800,000	2,800,000	14,858,026
TOTAL WASTEWATER	1,358,026	3,250,000	2,800,000	2,800,000	2,800,000	2,800,000	15,808,026
<u>STORMWATER</u>							
Culvert Level of Service Improvements (SW3420)							
Stormwater Fund	0	1,150,000	1,150,000	400,000	360,000	0	3,060,000
Totals	0	1,150,000	1,150,000	400,000	360,000	0	3,060,000
Floodplain Buyout Program (SW3410)							
Stormwater Fund	0	150,000	0	450,000	0	0	600,000
Totals	0	150,000	0	450,000	0	0	600,000
Laurens Road Area Flooding (SW3422)							
Stormwater Fund	0	1,600,000	0	0	0	0	1,600,000
Totals	0	1,600,000	0	0	0	0	1,600,000
Reedy River (Cleveland Park) Bank Stabilization (PW3413)							
Stormwater Fund	900,000	2,400,000	0	0	0	0	3,300,000
Totals	900,000	2,400,000	0	0	0	0	3,300,000

Funding Source/Project	COMMITTED FUNDING	FY 18/19	*****Planning Years Only*****				TOTAL FUNDING
		CAPITAL BUDGET	FY 19/20	FY 20/21	FY 21/22	FY 22/23	
<b>Stone Lake Dam Outlet Stabilization (SW3423)</b>							
Stormwater Fund	0	500,000	0	0	0	0	500,000
Totals	0	500,000	0	0	0	0	500,000
<b>Stream Restoration and Stabilization (Future)</b>							
Stormwater Fund	0	0	0	0	1,000,000	1,200,000	2,200,000
Totals	0	0	0	0	1,000,000	1,200,000	2,200,000
<b>Stormwater 2.0 Master Plan (SW3417)</b>							
Stormwater Fund	1,919,855	(617,882)	0	0	0	0	1,301,973
Totals	1,919,855	(617,882)	0	0	0	0	1,301,973
<b>Stormwater Asset Management &amp; Modeling (SW3424)</b>							
Stormwater Fund	0	375,000	425,000	425,000	425,000	425,000	2,075,000
Totals	0	375,000	425,000	425,000	425,000	425,000	2,075,000
<b>White Oak Basin Phase II (SW3410)</b>							
Stormwater Fund	2,145,000	(1,843,928)	0	0	0	0	301,072
Totals	2,145,000	(1,843,928)	0	0	0	0	301,072
<b>TOTAL STORMWATER</b>	<b>4,964,855</b>	<b>3,713,190</b>	<b>425,000</b>	<b>425,000</b>	<b>1,425,000</b>	<b>1,625,000</b>	<b>9,678,045</b>
<b><u>PARKS AND RECREATION</u></b>							
<b>Unity Park Phase II (PR4172)</b>							
Hospitality Tax Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Totals	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
<b>Interstate 385 Embankment Landscaping (PR4171)</b>							
General Fund Transfer	0	160,000	0	0	0	0	160,000
Totals	0	160,000	0	0	0	0	160,000
<b>Main Street Tree Rehabilitation (PR4095)</b>							
Downtown Infrastructure Fund	1,661,985	75,000	75,000	75,000	75,000	75,000	2,036,985
Totals	1,661,985	75,000	75,000	75,000	75,000	75,000	2,036,985
<b>Neighborhood Park Improvements II (PR4159)</b>							
General Fund Transfer	834,389	492,675	501,078	509,597	518,235	528,600	3,384,574
Totals	834,389	492,675	501,078	509,597	518,235	528,600	3,384,574
<b>Laurens Road Trail (PR4138)</b>							
Hospitality Tax Fund	2,500,000	1,500,000	0	0	0	0	4,000,000
Totals	2,500,000	1,500,000	0	0	0	0	4,000,000
<b>Liberty Bridge Rehab Phase II (PR4174)</b>							
General Fund Transfer	260,000	270,000	0	0	0	0	530,000
Totals	260,000	270,000	0	0	0	0	530,000
<b>Greenways and Trails (PR4173)</b>							
Hospitality Tax Fund	851,919	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,851,919
Totals	851,919	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,851,919
<b>TOTAL PARKS AND RECREATION</b>	<b>8,108,293</b>	<b>5,497,675</b>	<b>3,576,078</b>	<b>3,584,597</b>	<b>3,593,235</b>	<b>3,603,600</b>	<b>27,963,478</b>
<b><u>ECONOMIC DEVELOPMENT</u></b>							
<b>Art in Public Places (ED3467)</b>							
Local Accommodations Tax Fund	350,000	75,000	75,000	75,000	75,000	75,000	725,000
Totals	350,000	75,000	75,000	75,000	75,000	75,000	725,000
<b>SC Children's Theatre (ED3506)</b>							
Hospitality Tax Fund	600,000	300,000	300,000	300,000	0	0	1,500,000
Totals	600,000	300,000	300,000	300,000	0	0	1,500,000
<b>Commercial Corridors (ED3451)</b>							
General Fund Transfer	1,500,000	500,000	500,000	500,000	500,000	500,000	4,100,000
Totals	1,500,000	500,000	500,000	500,000	500,000	500,000	4,100,000
<b>Economic Development Project Account (ED3500)</b>							
TIF Surplus Revenues	12,460,721	2,630,472	3,116,888	3,180,164	3,889,177	4,132,590	29,410,013
Totals	12,460,721	2,630,472	3,116,888	3,180,164	3,889,177	4,132,590	29,410,013
<b>Econ. Dev. Project Account - Viola (ED3499)</b>							
General Fund Transfer	411,040	229,724	233,067	236,443	239,853	243,298	1,593,425
Totals	411,040	229,724	233,067	236,443	239,853	243,298	1,593,425

Funding Source/Project	COMMITTED FUNDING	FY 18/19	*****Planning Years Only*****				TOTAL FUNDING
		CAPITAL BUDGET	FY 19/20	FY 20/21	FY 21/22	FY 22/23	
<b>Fluor Field Capital Maintenance (ED3520)</b>							
Admissions Tax Fund	0	0	0	30,000	30,000	30,000	90,000
Local Accommodations Tax Fund	0	150,000	0	0	0	0	150,000
Sunday Alcohol Permits Fund	0	0	150,000	120,000	120,000	120,000	510,000
Totals	0	150,000	150,000	150,000	150,000	150,000	750,000
<b>Fluor Field Stadium Improvements (ED3501)</b>							
Admissions Tax Fund	0	185,000	30,000	0	0	0	215,000
Local Accommodations Tax Fund	2,000,000	565,000	820,000	0	0	0	3,385,000
Sunday Alcohol Permits Fund	900,000	250,000	250,000	0	0	0	1,400,000
Totals	2,900,000	1,000,000	1,100,000	0	0	0	5,000,000
<b>TD Convention Center Conference Center (ED3487)</b>							
Sunday Alcohol Permits Fund	300,000	175,000	75,000	75,000	75,000	75,000	775,000
Local Accommodations Tax Fund	1,130,000	1,175,000	425,000	1,175,000	425,000	425,000	4,755,000
Totals	1,430,000	1,350,000	500,000	1,250,000	500,000	500,000	5,530,000
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>19,301,761</b>	<b>6,235,196</b>	<b>5,899,955</b>	<b>5,616,607</b>	<b>5,279,030</b>	<b>5,525,888</b>	<b>47,883,438</b>
<b><u>PUBLIC SAFETY</u></b>							
<b>Fire SAFER Grant Savings (PS3428)</b>							
General Fund Transfer	599,230	7,730	0	0	0	0	606,960
Totals	599,230	7,730	0	0	0	0	606,960
<b>Fire Station Improvements (PS3428)</b>							
General Fund Transfer	3,886,017	386,181	399,106	417,810	412,512	367,446	5,869,072
Totals	3,886,017	386,181	399,106	417,810	412,512	367,446	5,869,072
<b>Police Body Cameras (PS3440)</b>							
General Fund Transfer	557,004	219,432	219,432	219,432	0	0	1,215,300
Totals	557,004	219,432	219,432	219,432	0	0	1,215,300
<b>Police Dispatch Consoles (PS3450)</b>							
General Fund Transfer	0	205,000	205,000	0	0	0	410,000
Totals	0	205,000	205,000	0	0	0	410,000
<b>Public Safety Cameras and Infrastructure (PS3423)</b>							
Hospitality Tax Fund	1,500,000	250,000	75,000	75,000	75,000	75,000	2,050,000
Totals	1,500,000	250,000	75,000	75,000	75,000	75,000	2,050,000
<b>TOTAL PUBLIC SAFETY</b>	<b>6,542,251</b>	<b>1,068,343</b>	<b>898,538</b>	<b>712,242</b>	<b>487,512</b>	<b>442,446</b>	<b>10,151,332</b>
<b><u>PARKING</u></b>							
<b>Parking Garage Rehabilitation (PT1012)</b>							
Parking Enterprise Fund	1,650,000	625,000	625,000	625,000	625,000	625,000	4,775,000
Totals	1,650,000	625,000	625,000	625,000	625,000	625,000	4,775,000
<b>TOTAL PARKING</b>	<b>1,650,000</b>	<b>625,000</b>	<b>625,000</b>	<b>625,000</b>	<b>625,000</b>	<b>625,000</b>	<b>4,775,000</b>
<b>TOTAL, ALL PROJECTS</b>	<b>46,939,740</b>	<b>23,051,404</b>	<b>17,649,572</b>	<b>16,888,446</b>	<b>16,844,777</b>	<b>16,896,933</b>	<b>138,270,872</b>

## CIP SUMMARY SCHEDULE BY FUNDING SOURCE

Funding Source/Project	FY 18/19		*****Planning Years Only*****				TOTAL FUNDING
	COMMITTED FUNDING	CAPITAL BUDGET	FY 19/20	FY 20/21	FY 21/22	FY 22/23	
<b>Admissions Tax Fund</b>							
Fluor Field Capital Maintenance	0	0	0	30,000	30,000	30,000	90,000
Fluor Field Stadium Improvements	0	185,000	30,000	0	0	0	215,000
Subtotal, Admissions Tax Fund	0	185,000	30,000	30,000	30,000	30,000	305,000
<b>Capital Projects Fund</b>							
Woodruff Road Sidewalks	0	132,000	0	0	0	0	132,000
Subtotal, Capital Projects Fund	0	132,000	0	0	0	0	132,000
<b>Downtown Infrastructure Fund</b>							
Main Street Tree Rehabilitation	1,661,985	75,000	75,000	75,000	75,000	75,000	2,036,985
Subtotal, Downtown Infrastructure Fund	1,661,985	75,000	75,000	75,000	75,000	75,000	2,036,985
<b>General Fund Transfer</b>							
Commercial Corridors	1,500,000	500,000	500,000	500,000	500,000	500,000	4,000,000
Economic Development Project Fund -Viola	411,040	229,724	233,067	236,443	239,853	243,298	1,593,425
Fire SAFER Grant Savings	599,230	7,730	0	0	0	0	606,960
Fire Station Improvements	3,886,017	386,181	399,106	417,810	412,512	367,446	5,869,072
Hampton Area Sidewalks	0	130,000	0	0	0	0	130,000
Intersection Safety Improvements	200,000	100,000	100,000	100,000	100,000	100,000	700,000
I-385 Embankment Landscaping	0	160,000	0	0	0	0	160,000
Liberty Bridge Rehab Phase II	260,000	270,000	0	0	0	0	530,000
Neighborhood Park Improvements II	834,389	492,675	501,078	509,597	518,235	528,600	3,384,574
NSTEP (New Sidewalk Targeted Expansion Program)	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,000,000
Police Body Cameras	557,004	219,432	219,432	219,432	0	0	1,215,300
Public Safety Dispatch Consoles	0	205,000	205,000	0	0	0	410,000
Street Resurfacing	2,064,554	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,064,554
Village of West Greenville Improvements	400,000	100,000	100,000	100,000	100,000	100,000	900,000
Woodruff Road Concrete Medians	0	200,000	0	0	0	0	200,000
Subtotal, General Fund Transfer	12,712,234	5,000,742	4,257,683	4,083,282	3,870,600	3,839,343	33,763,884
<b>Hospitality Tax Fund</b>							
SC Children's Theatre	600,000	300,000	300,000	300,000	0	0	1,500,000
City Park Phase II	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Public Safety Cameras and Infrastructure	1,500,000	250,000	75,000	75,000	75,000	75,000	2,050,000
Greenways and Trails	851,919	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,851,919
Laurens Road Trail	2,500,000	1,500,000	0	0	0	0	4,000,000
Subtotal, Hospitality Tax Fund	7,451,919	5,050,000	3,375,000	3,375,000	3,075,000	3,075,000	25,401,919
<b>Local Accommodations Tax Fund</b>							
Art in Public Places	350,000	75,000	75,000	75,000	75,000	75,000	725,000
Fluor Field Capital Maintenance	0	150,000	0	0	0	0	150,000
Fluor Field Stadium Improvements	2,000,000	565,000	820,000	0	0	0	3,385,000
TD Convention Center Conference Center	1,130,000	1,175,000	425,000	1,175,000	425,000	425,000	4,755,000
Subtotal, Local Accommodations Tax Fund	3,480,000	1,965,000	1,320,000	1,250,000	500,000	500,000	9,015,000
<b>Parking Enterprise Fund</b>							
Parking Garage Rehabilitation	1,650,000	625,000	625,000	625,000	625,000	625,000	4,775,000
Subtotal, Parking Fund	1,650,000	625,000	625,000	625,000	625,000	625,000	4,775,000
<b>Sanitary Sewer Revenue Bond - 2019</b>							
Undesignated Sewer Basin Rehabilitation	0	2,300,000	0	0	0	0	2,300,000
Subtotal, Sanitary Sewer Revenue Bond - 2019	0	2,300,000	0	0	0	0	2,300,000
<b>Sanitary Sewer Revenue Bond - Future Years</b>							
Undesignated Sewer Basin Rehabilitation	0	0	2,300,000	2,300,000	2,300,000	2,300,000	9,200,000
Subtotal, Sanitary Sewer Revenue Bond - Future	0	0	2,300,000	2,300,000	2,300,000	2,300,000	9,200,000



		FY 18/19	*****Planning Years Only*****				
	COMMITTED	CAPITAL					TOTAL
<u>Funding Source/Project</u>	FUNDING	BUDGET	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FUNDING
Stormwater Fund							
Culvert Level of Service Improvements	0	1,150,000	1,150,000	400,000	360,000	0	3,060,000
Floodplain Buyout Program	0	150,000	0	450,000	0	0	600,000
Laurens Road Area Flooding	0	1,600,000	0	0	0	0	1,600,000
Reedy River (Cleveland Park) Bank Stabilization	900,000	2,400,000	0	0	0	0	3,300,000
Stormwater Asset Management & Modeling	0	375,000	425,000	425,000	425,000	425,000	2,075,000
Stormwater 2.0 Master Plan	1,919,855	(617,882)	0	0	0	0	1,301,973
Stone Lake Dam Outlet Stabilization	0	500,000	0	0	0	0	500,000
Stream Restoration and Stabilization	0	0	0	0	1,000,000	1,200,000	2,200,000
White Oak Basin Phase II	2,145,000	(1,843,928)	0	0	0	0	301,072
Subtotal, Stormwater Fund	4,964,855	3,713,190	1,575,000	1,275,000	1,785,000	1,625,000	14,938,045
Sunday Alcohol Permits Fund							
Fluor Field Capital Maintenance	0	0	150,000	120,000	120,000	120,000	510,000
Fluor Field Stadium Improvements	900,000	250,000	250,000	0	0	0	1,400,000
TD Convention Center Conference Center	300,000	175,000	75,000	75,000	75,000	75,000	775,000
Subtotal, Sunday Alcohol Permits Fund	1,200,000	425,000	475,000	195,000	195,000	195,000	2,685,000
TIF Surplus Revenues							
Economic Development Project Account	12,460,721	2,630,472	3,116,888	3,180,164	3,889,177	4,132,590	29,410,013
Subtotal, TIF Surplus Revenues	12,460,721	2,630,472	3,116,888	3,180,164	3,889,177	4,132,590	29,410,013
Wastewater Fund							
North Pleasantburg Sewer Culvert	0	750,000	0	0	0	0	750,000
Pelham Rd. Pump Station Replacement	0	200,000	0	0	0	0	200,000
Undesignated Sewer Basin Rehabilitation	1,358,026	0	500,000	500,000	500,000	500,000	3,358,026
Subtotal, Wastewater Fund	1,358,026	950,000	500,000	500,000	500,000	500,000	4,308,026
TOTAL, ALL FUNDING SOURCES	46,939,740	23,051,404	17,649,572	16,888,446	16,844,777	16,896,933	138,270,872



# DEBT MANAGEMENT

The City maintains an active debt management program to facilitate achieving the City's long-term goals, reinvest in capital infrastructure, and promote public-private partnerships. The City's use of long-term debt and pay-as-you-go financing allows the City to have a flexible Capital Improvement Program that allows the organization to achieve its goals, while protecting its long-term financial position. As a result of prudent debt management, the City maintains high General Obligation bond ratings from each major rating agency:

Moody's Investors Service: Aaa  
Standard and Poor's: AAA  
Fitch Ratings: AAA

The City's debt management practices are governed by the City's debt management policy (see page J-11), which promotes judicious use of debt. The City's debt management policy prescribes all policies and procedures related to debt to assure compliance with all applicable laws and to protect the City's financial position. As of June 30, 2018, the City's projected GO Debt Per Capita is \$69.30 and the projected total Debt Per Capita is \$1,311.

## CONSTITUTIONAL DEBT LIMIT

Title 5, Chapter 21, Article 1 of the Code of Laws of the State of South Carolina states that "the constitutional debt limit of a municipality may not exceed 8 percent of the locality's assessed valuation. Debt in excess of the limit must be authorized by a majority of qualified electors."

This limitation applies only to General Obligation indebtedness. Revenue bonds, tax increment bonds, and capital leases are not subject to this limitation.

## LEGAL DEBT MARGIN

	6/30/2017 <u>Actual</u>	6/30/2018 <u>Estimate</u>	6/30/2019 <u>Estimate</u>
Assessed value	\$ 452,295,275	461,341,181	470,568,004
Merchants' inventory for debt purposes	9,169,930	9,169,930	9,169,930
Total assessed value	461,465,205	470,511,111	479,737,934
Statutory debt limit based on 8% of total assessed value	36,917,216	37,640,889	38,379,035
Less, amount of debt applicable to debt limit	6,455,000	5,500,000	4,675,000
Legal debt margin	\$ 30,462,216	32,140,889	33,704,035

**SUMMARY OF DEBT PAYMENTS**

Debt service is budgeted in each applicable fund for repayment. The following chart summarizes the principal and interest budgeted this year for each of the City's debt issues. Please note that FY 2017-18 Planned numbers have been adjusted from the FY 2017-18 Adopted Budget Numbers to reflect changes to the debt issuances (amount and/or date issued) that occurred after the FY 2017-18 Budget was adopted.

<b>SUMMARY OF DEBT PAYMENTS</b>				
	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Planned</u></b>	<b><u>Budget</u></b>
<b>GENERAL FUND</b>				
2016 Installment Purchase Principal*      \$	0	0	432,450	449,600
2016 Installment Purchase Interest*	0	0	381,398	364,100
2014 Lease Purchase Principal	197,000	197,000	197,000	197,000
2014 Lease Purchase Interest	11,301	8,476	5,650	2,825
2012 GO Bond Principal	875,000	920,000	955,000	825,000
2012 GO Bond Interest	219,575	184,575	156,975	128,325
2012 Lease Purchase Principal	266,515	271,280	0	0
2012 Lease Purchase Interest	8,392	3,627	0	0
2010 Lease Purchase Principal	77,911	0	0	0
2010 Lease Purchase Interest	876	0	0	0
2010 Energy Conservation Bond Principal	19,307	20,552	21,811	23,131
2010 Energy Conservation Bond Interest	14,681	13,722	12,701	11,619
<b>TOTAL</b>	<b>1,690,558</b>	<b>1,619,232</b>	<b>2,162,985</b>	<b>2,001,600</b>
<b>HOSPITALITY TAX FUND</b>				
2012 Revenue Bond Principal	325,000	332,000	339,000	345,000
2012 Revenue Bond Interest	53,100	47,607	41,997	36,267
2011 Revenue Bond Principal	1,335,000	1,390,000	1,460,000	1,530,000
2011 Revenue Bond Interest	631,611	578,511	509,011	436,011
<b>TOTAL</b>	<b>2,344,711</b>	<b>2,348,118</b>	<b>2,350,008</b>	<b>2,347,278</b>
<b>SOLID WASTE FUND</b>				
2019 Lease Purchase Interest      \$	0	0	0	69,767
2018 Capital Lease Principal	0	0	0	116,000
2018 Capital Lease Interest	0	0	23,200	23,200
2016 Installment Purchase Principal*	0	0	507,550	525,400
2016 Installment Purchase Interest*	0	0	218,283	197,981
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>749,033</b>	<b>932,348</b>
<b>STORMWATER FUND</b>				
2013 Revenue Bond Principal	212,000	212,000	212,000	212,000
2013 Revenue Bond Interest	60,188	55,460	51,914	47,187
2011 Revenue Bond Principal	248,000	258,000	265,000	271,000
2011 Revenue Bond Interest	46,081	38,634	32,881	25,003
<b>TOTAL</b>	<b>566,269</b>	<b>564,094</b>	<b>561,795</b>	<b>555,190</b>

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Planned</u>	2018-19 <u>Budget</u>
<b>WASTEWATER FUND</b>				
2019 Revenue Bond Interest	\$ 0	0	0	51,750
2018 Revenue Bond Principal	0	0	0	200,000
2018 Revenue Bond Interest	0	0	80,000	160,000
2017 Revenue Bond Principal	0	0	102,750	102,750
2017 Revenue Bond Interest	0	2,703	45,374	53,882
2015 Revenue Bond Principal	217,000	217,000	217,000	217,000
2015 Revenue Bond Interest	82,877	83,610	80,258	75,787
2012 SRF Loan Principal	77,210	78,962	80,753	82,586
2012 SRF Loan Interest	35,101	33,339	31,992	30,159
2011 Revenue Bond Principal	499,000	517,000	537,000	549,000
2011 Revenue Bond Interest	118,490	102,453	90,104	73,000
2008 Revenue Bond Principal	85,000	90,000	95,000	100,000
2008 Revenue Bond Interest	53,505	50,427	48,017	44,625
<b>TOTAL</b>	<b>1,168,183</b>	<b>1,175,494</b>	<b>1,408,248</b>	<b>1,740,539</b>
<b>ZOO FUND</b>				
2010 Energy Conservation Bond Principal	3,530	3,758	3,988	4,229
2010 Energy Conservation Bond Interest	2,656	2,478	2,322	2,125
<b>TOTAL</b>	<b>6,186</b>	<b>6,236</b>	<b>6,310</b>	<b>6,354</b>
<b>TD CONVENTION CENTER FUND</b>				
2010 Energy Conservation Bond Principal	117,656	125,244	132,917	140,962
2010 Energy Conservation Bond Interest	88,508	82,601	77,402	70,809
2007 Naming Rights Principal	334,174	0	0	0
2007 Naming Rights Interest	12,634	0	0	0
<b>TOTAL</b>	<b>552,972</b>	<b>207,845</b>	<b>210,319</b>	<b>211,771</b>
<b>PARKING FUND</b>				
2015 Revenue Bond Principal*	540,000	730,000	740,000	755,000
2015 Revenue Bond Interest*	180,305	647,825	635,962	621,162
2013 Revenue Bond Principal (Refunded)*	0	0	0	0
2013 Revenue Bond Interest (Refunded)*	120,532	0	0	0
2010 Energy Conservation Bond Principal	56,718	60,376	64,075	67,953
2010 Energy Conservation Bond Interest	42,667	39,819	37,313	34,134
2009 Limited Obligation Bond Principal	0	1,420,000	2,005,000	2,135,000
2009 Limited Obligation Bond Interest	652,562	648,421	602,863	512,638
2005B Revenue Bond Principal	1,770,000	470,000	0	0
2005B Revenue Bond Interest	83,700	17,233	0	0
<b>TOTAL</b>	<b>3,446,484</b>	<b>4,033,674</b>	<b>4,085,213</b>	<b>4,125,887</b>
*Debt in the name of Greenville Public Facilities Corporation, a blended component unit of the City of Greenville.				

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Planned</u>	2018-19 <u>Budget</u>
<b>DOWNTOWN INFRASTRUCTURE FUND</b>				
2011 Tax Increment Bond Principal	\$ 1,097,000	2,267,000	2,319,000	2,373,000
2011 Tax Increment Bond Interest	294,328	269,426	217,965	165,324
2006 Tax Increment Bond Principal	145,000	150,000	160,000	165,000
2006 Tax Increment Bond Interest	54,336	48,521	42,506	36,090
2002 Tax Increment Bond Principal	35,000	40,000	40,000	40,000
2002 Tax Increment Bond Interest	12,190	10,685	8,925	6,825
1998 Tax Increment Bond Principal	1,120,000	0	0	0
1998 Tax Increment Bond Interest	12,544	0	0	0
<b>TOTAL</b>	<b>2,770,398</b>	<b>2,785,632</b>	<b>2,788,396</b>	<b>2,786,239</b>
<b>WEST END TAX INCREMENT FUND</b>				
2012 Tax Increment Bond Principal	242,000	249,000	250,000	255,000
2012 Tax Increment Bond Interest	26,372	22,785	19,155	15,479
<b>TOTAL</b>	<b>268,372</b>	<b>271,785</b>	<b>269,155</b>	<b>270,479</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 12,814,133</b>	<b>13,012,110</b>	<b>14,591,462</b>	<b>14,977,685</b>

<b><u>FY 2018-19 Debt Service as % of Operating Revenues</u></b>			
<u>Fund</u>	<u>Percentage</u>	<u>Fund</u>	<u>Percentage</u>
General Fund	2.4%	Stormwater Fund	9.4%
Hospitality Tax Fund	20.0%	TD Convention Center Fund	3.2%
Parking Fund	42.5%	Wastewater Fund	28.7%
Solid Waste Fund	29.7%	Zoo Fund	0.2%

**SUMMARY OF DEBT OUTSTANDING**

Bonds payable in FY 2018-19 are comprised of the following issues:

	6/30/2017 <u>Balance</u>	6/30/2018 <u>Balance</u>	6/30/2019 <u>Balance</u>
<b>General Obligation Bonds</b>			
\$10,830,000 - series 2012 - used to refund series 2003, 2006 and 2011.			
Bonds are due in annual installments of \$620,000 to \$915,000 through April 2026.			
	<u>6,455,000</u>	<u>5,500,000</u>	<u>4,675,000</u>
General Obligation Bonds Total	\$ <u>6,455,000</u>	<u>5,500,000</u>	<u>4,675,000</u>

	<u>6/30/2017</u> <u>Balance</u>	<u>6/30/2018</u> <u>Balance</u>	<u>6/30/2019</u> <u>Balance</u>
<b>Installment Purchase</b>			
\$14,045,000 - series 2016 - used to finance the Public Works Facility, Equipment, Fire Station, and Verdae Blvd. Improvements	\$ 14,045,000	13,105,000	12,130,000
Installment Purchase Total	<u>\$ 14,045,000</u>	<u>13,105,000</u>	<u>12,130,000</u>
<b>Capital Leases</b>			
\$310,590 - series 2019 - used to finance solid waste vehicles.	\$ 0	0	310,590
\$580,000 - series 2018 - used to finance solid waste vehicles.	0	556,800	440,800
\$985,000 - series 2014 - used to finance phone system and copier replacements.	394,000	197,000	0
\$3,712,954 - Qualified Energy Conservation Bonds used to finance energy-efficient improvements at City facilities.	<u>2,707,908</u>	<u>2,485,117</u>	<u>2,248,842</u>
Capital Leases Total	<u>\$ 3,101,908</u>	<u>3,238,917</u>	<u>3,000,232</u>
<b>Revenue Bonds</b>			
\$2,300,000 - series 2019 Revenue Bond for wastewater system improvements	\$ 0	0	2,300,000
\$4,000,000 - series 2018 Revenue Bond for wastewater system improvements	0	4,000,000	3,800,000
\$2,055,000 - series 2017 Revenue Bond for wastewater system improvements	2,055,000	1,952,250	1,897,250
\$18,810,000 - series 2015 Revenue Bond to construct a parking garage	17,540,000	16,800,000	16,045,000

	6/30/2017 <u>Balance</u>	6/30/2018 <u>Balance</u>	6/30/2019 <u>Balance</u>
\$3,100,000 - series 2013 Stormwater Bond to acquire a new Public Works site.	2,328,000	2,116,000	1,904,000
\$4,330,000 - series 2015 Sewer Bond for wastewater system improvements at various locations through the City.	3,896,000	3,679,000	3,462,000
\$1,881,773 - series 2012 SRF Loan to finance wastewater system improvements at Haynie-Sirriner and Faris Circle due in quarterly installments of \$19,914 to \$31,018 through July 2031.	1,451,994	1,371,241	1,288,655
\$2,576,000 - series 2011 Stormwater Bond to refund 2001 Stormwater Bond.	1,106,000	841,000	570,000
\$5,612,000 - series 2011 Sewer Bond to refund 1999 and 2002 Sewer Bonds.	2,829,000	2,292,000	1,743,000
\$17,715,000 - series 2011 Hospitality Tax Bond to refund the 2001 Certificates of Participation and for improvements on the City's convention center and trails.	10,205,000	8,745,000	7,215,000
\$15,440,000 - series 2009 Limited Obligation Bond to refinance 2005A Parking Bonds. By design, principal will not be paid until completion of principal payments on the series 2005 B issue.	14,020,000	12,015,000	9,880,000
\$1,990,000 - series 2008 - used to finance wastewater system improvements in Basin G12D. Bonds are due in annual installments of \$55,000 to \$155,000 through April 2028.	1,345,000	1,250,000	1,150,000
\$3,967,000 - series 2012 Hospitality Tax Bond to refund the 2004 Certificates of Participation Bonds are due in annual installments of \$191,000 to \$371,000 through April 2024.	<u>2,485,000</u>	<u>2,146,000</u>	<u>1,801,000</u>
Revenue Bonds Total	\$ <u>59,260,994</u>	<u>57,207,491</u>	<u>53,055,905</u>



	6/30/2017 <u>Balance</u>	6/30/2018 <u>Balance</u>	6/30/2019 <u>Balance</u>
<b>Tax Increment Bonds</b>			
\$15,986,000 - series 2011 - used to refund the 2002 and 2003 CBD TIF bonds.	\$ 9,602,000	7,283,000	4,910,000
\$2,330,000 - series 2006 - used to finance improvements in the CBD. Bonds are due in annual installments of \$60,000 to \$390,000 through October 2021.	1,060,000	900,000	735,000
\$2,507,000 - series 2012 - used to refund outstanding series 2003 West End TIF bonds.	1,303,000	1,053,000	798,000
\$11,010,000 - series 2002 - used to refund outstanding series 2000 and series 1994 bonds. Also used to finance various redevelopment projects in the CBD. Bonds are due in annual installments of \$245,000 to \$840,000 through April 2021.	<u>170,000</u>	<u>130,000</u>	<u>90,000</u>
Tax Increment Bonds Total	\$ <u>12,135,000</u>	<u>9,366,000</u>	<u>6,533,000</u>
<b>TOTAL DEBT OUTSTANDING</b>	\$ 94,997,902	88,417,408	79,394,137

#### COMPLIANCE WITH DEBT MANAGEMENT POLICY

Since adoption of the revised Debt Management Policy, the City is in compliance of the following features:

1. Total debt-related expenditures in the General Fund are below 20%.
2. General Obligation debt has not been used to support enterprise functions.
3. Current General Obligation debt outstanding is below the 8% legal margin required by State law.
4. No debt has been issued to support operating deficits.
5. Long-term debt service has been modeled in the five-year financial forecast and all new long-term debt issues have been included in the Capital Improvement Program.
6. The City has complied with all arbitrage requirements and no rebate was necessary.
7. The City has met its disclosure requirements to applicable parties.



# APPENDICES

- A. Financial Policies
- B. Glossary and Commonly Used Acronyms



# APPENDIX - A

## RELEVANT FINANCIAL POLICIES AND PROCEDURES

### OMB 8: BUDGET ADMINISTRATION POLICY AND PROCEDURES

#### Policy

##### I. Purpose.

The purpose of this policy is to assign responsibility and define the procedures for planning and administration of the City of Greenville's Operating and Capital Budgets, as well as debt management and oversight of economic development incentives, responsibility for which has been assigned to the Office of Management and Budget (OMB).

##### II. Operating Budget.

The annual operating budget is the vehicle through which City Council authorizes City government to fund operations during a specific fiscal year for specific purposes and which establishes the economic resources that are required to support these activities. The budget is a fiscal, planning, and policy document, reflecting the allocation of limited revenues among diverse uses.

##### III. Capital Budget.

The capital budget includes major capital requirements, culminating in the adoption of a multi-year Capital Improvement Program (CIP). These types of capital investments usually focus on the construction, development, and acquisition of major facilities and may rely on long-term debt instruments for financing. General Fund revenue, user fees, and other streams of revenue are typical sources of revenue allocated to the retirement of long-term debt.

##### IV. Responsiveness to Council Areas of Focus.

Projects, programs, and services included within the operating and capital budgets must be responsive to the areas of focus identified by the City Council using various processes, with the assistance and advice of the City Manager and staff.

#### Procedures

##### I. Revenues

- A. The City will strive to maintain a diversified and stable revenue stream to minimize the impact of short-term fluctuations in any one revenue source.
- B. The City will annually prepare a revenue manual detailing each major revenue, its historical collections, the statutory authority creating the revenue, the rate schedule, and the basis of estimate.
- C. The City will establish and maintain a process for annually reviewing and analyzing each major revenue source to ensure that receipts are maximized.
- D. Whenever possible, revenue sources will be designed or modified to allow collections

to keep pace with the cost of providing the service.

- E. The City will maintain effective collection systems and aggressive enforcement strategies to maximize revenues from available sources.

## II. Expenditures

- A. Essential City services and programs designed to carry out primary Council Areas of Focus will receive priority funding.
- B. The City will balance current year expenditures with current year revenues.
- C. The City will continue to support a scheduled level of maintenance and replacement of its infrastructure, including streets, sewers, stormwater, and sidewalks. Such replacement is to be made according to a designated schedule and funding availability.
- D. The City will strive to support investments that reduce future operating costs.
- E. The City's annual operating budget provides funding for recurring services with recurring revenues. While the operating budget does include funding for certain capital expenditures, the nature of such capital requires that they be planned for and replaced on a recurring basis (example: vehicles).

## III. Five-Year Forecast

- A. On an annual basis, OMB will prepare a five-year financial forecast to City Council on the financial health of all major funds. The forecast will assess the financial implications of current and proposed policies, programs, and assumptions. The forecast will include potential alternatives to improving the long-term financial health of the City.

## IV. Strategic Planning

- A. Annually, in advance of preparing the Operating and Capital Budgets, the City Manager will engage the City Council in discussions of issues facing the City to determine areas of focus that the City Council would like to address with appropriate action. Possible actions could consist of appropriations, development or redevelopment priorities, specific initiatives, policy development, and/or directed research needed to fuel further discussion.
- B. The areas of focus identified in Council discussions will be documented in a Strategic Plan adopted by Council.
- C. Through preparation and discussion of the City's operating and capital budgets, the City Manager, OMB and department heads will make recommendations for actions needed to address the Strategic Plan.

## V. Performance Measures

- A. A key responsibility of the City government is to develop and manage services, programs, and resources as efficiently and effectively as possible, and to communicate the results of these efforts to the public.

- B. OMB, working with departments, will develop performance measures for incorporation into Council discussions of Strategic Planning. Performance measures will:
  - 1. Be based on progress towards a goal or area of focus identified by City Council.
  - 2. Emphasize desired outcomes resulting from City services and regulation.
  - 3. Provide for comparisons over time to facilitate exploration of continuous improvement.
  - 4. Be reliable, verifiable, and understandable.
  - 5. Be reported at least annually, both internally and externally.
  - 6. Be monitored and used in decision-making processes.
  - 7. Be limited to a manageable number of meaningful measures that can be used to track achievements, impacts, and outcomes of key projects or services.

#### VI. Operating Budget Process

- A. OMB will develop and promulgate procedures and a schedule for development of a proposed operating budget, which must be submitted to City Council by May 1 of each fiscal year.
- B. City Council must approve the budget by July 1 each year, prior to any expenditure being made in the new fiscal year.

#### VII. Operating Budget Administration

##### A. Departmental Accountability

- 1. Budget accountability rests primarily with the operating departments of the City. In accomplishing the programs and objectives for which the budget was authorized, department heads ensure that their respective budgets stay within the prescribed funding levels.
- 2. For each assigned account, the department must stay within budget by each major expense category of personnel, operating, and capital. Within each of these three categories, the department may exceed the available balance in an element/object code if the department head ensures that a sufficient balance exists in another element/object code within the same expenditure category. Departments are not authorized to use salary savings to purchase unbudgeted items or to cover overruns in operating/capital expenditures, without approval by the OMB Director.
- 3. Budget transfers within the same department or fund are used during the fiscal year as City priorities develop and change and to accurately reflect a department's expenditure needs between divisions and bureaus. Budget transfers between accounts within the same division must be approved by the Budget Administrator. Budget transfers between divisions must be authorized by the OMB Director. Budget transfers between departments must be authorized by the City Manager.

B. OMB supports budget accountability by:

1. Providing accurate, detailed regular expenditure reports to departments/divisions.
2. Ensuring that purchases are allowable and appropriate and are charged to the proper account code.
3. Auditing expenditures on a regular basis and advising departments of any current or pending expenditure overrun of a significant amount; at any time during the fiscal year.
4. Reporting to the City Manager significant budget issues that emerge as a result of auditing or significant budget variances that cannot be reconciled with the agency responsible for incurring the variance.

C. Supplemental Appropriations (Budget Amendments)

1. Due to changing scope or external factors that are beyond the control of City departments, cost increases may occur after Council adopts the operating budget.
2. After determining that there are insufficient funds within a department's budget to finance an activity or acquisition, the department head, after consultation with OMB and the City Manager, will develop a Request for Council Action proposing a supplemental appropriation and will forward the Request to OMB for review. After review, OMB will forward OMB's recommendation to the City Manager and will inform the requesting department head of any adverse recommendation from OMB. If the City Manager approves the proposal, the City Manager will place the Request on a future Council Meeting agenda for consideration.

VIII. Fund Balance.

- A. Pursuant to City Ordinance, City Council will set aside in a designated reserve 20% of the next year's General Fund appropriations.
- B. The OMB Director shall prepare the necessary reports and documents to document the degree of compliance with this fund balance policy.
- C. It is the City Council's longer-term goal to increase the designated reserve to 25% of the next year's General Fund appropriations.

IX. Capital Improvement Program (CIP) Process.

- A. OMB will annually develop and promulgate procedures and a schedule for development of a proposed CIP, to be submitted to City Council 120 days prior to the start of each fiscal year.
- B. Pursuant to City Ordinance, a copy of the CIP shall be presented to the Planning Commission. The Planning Commission shall review the CIP and make a determination that the CIP is in conformance with the Comprehensive Plan. This shall be done 105 days prior to the start of each fiscal year.
- C. Pursuant to City Ordinance, City Council is required to have first reading of the CIP and Capital Budget by 75 days prior to the start each fiscal year to allow sufficient



time for OMB to incorporate debt service and other operating expenses into the annual operating budget. The CIP and the annual operating budget shall have second reading concurrently.

D. The impact of the CIP on the annual operating budget is reflected in:

1. Debt service payments on any general obligation, or revenue bonds that may be issued to finance capital improvements.
2. Staffing and other operating expenses that may be required once a capital facility is completed.

E. CIP Development

1. Capital investments included in the CIP are generally defined as having a useful life of greater than five years and whose cost exceeds \$100,000.
2. The City establishes an appropriate mix of bonded debt and pay-as-you-go financing in the funding of capital projects.
3. Projects included in the CIP must be consistent with the City's Strategic Plan.
4. Facilities whose construction or acquisition results in new or substantially increased operating costs are considered only after an assessment indicates a clear need for the project and that recurring resources for funding the increased operating costs are available. All projects submitted to Council for approval shall include a fiscal impact analysis, including the projected annual operating costs (if any).
5. The following criteria are used to evaluate the relative priority of a proposed project:
  - a. Mitigates risk to public health or safety.
  - b. Improves deteriorated infrastructure.
  - c. Replaces existing infrastructure systematically.
  - d. Improves operational efficiency.
  - e. Coordinates with other projects or requirements.
  - f. Provides equitable services and facilities.
  - g. Protects and conserves resources.
  - h. Provides new or substantially improved facilities.
  - i. Promotes economic development.

F. All proposals for the expenditure of capital funds are formulated and presented to Council within the framework of a CIP. Except in circumstances of an extraordinary opportunity or emergency, appropriations of capital funds will not be considered outside the CIP process.

G. OMB will prepare a regular status report on active projects approved in the CIP.

X. Capital Improvement Program (CIP) Administration

A. Project Manager Accountability

1. Each project shall have a designated project manager who will be responsible for all aspects of project management and financial control.
2. Capital budget accountability rests primarily with the assigned project manager. In accomplishing the project for which the budget was authorized, project managers ensure that their respective budgets stay within the prescribed funding levels.
3. For each assigned project, the project manager must stay within budget allotted through the appropriation ordinance.
4. Budget transfers within a project are used to accurately reflect a project's expenditures across line items. These transfers must be approved by the Budget Administrator. Budget transfers between projects of the same functional category are permitted under the current appropriation ordinance. Budget transfers between similar projects must be authorized by the OMB Director and the City Manager.

B. OMB supports budget accountability by:

1. Providing accurate, detailed regular expenditure reports to project managers.
2. Ensuring that purchases are allowable and appropriate and are charged to the proper account code.
3. Auditing expenditures on a regular basis and advising project managers of any current or pending expenditure overrun of a significant amount; at any time during the fiscal year.
4. Reporting to the City Manager significant capital budget issues that emerge as a result of auditing or significant budget variances that cannot be reconciled with the agency responsible for incurring the variance.

C. Supplemental Appropriations (Budget Amendments)

1. Due to changing project scope or external factors that are beyond the control of City departments, cost increases may occur after Council adopts the CIP.
2. After determining that there are insufficient funds within a project's budget to finance an activity or acquisition, the project manager, after consultation with OMB and the City Manager, will develop a Request for Council Action proposing a supplemental appropriation and will forward the Request to OMB for review. After review, OMB will forward OMB's recommendation to the City Manager and will inform the requesting department head of any adverse recommendation from OMB. If the City Manager approves the proposal, the City Manager will place the Request on a future Council Meeting agenda for consideration.

## D. Project Close-Out

1. Project managers must complete projects in a timely manner. Retainage and warranty issues must be resolved shortly after a project is complete.
2. Project managers will notify OMB upon completion that the project is ready for close-out.
  - a. If the project is under-budget, OMB retains authority to determine where unspent balances shall be directed.
  - b. If the project is over-budget, the project manager, in conjunction with OMB, will determine the appropriate course of action to resolve the project deficit.
3. OMB will prepare all necessary accounting adjustments needed to close out a project.



## OMB 15: DEBT MANAGEMENT POLICY AND PROCEDURES

### Policy

#### I. Purpose.

The purpose of this policy is to establish policies and procedures for the effective management of the City's debt. Judicious use of debt helps facilitate the City's strategic goals, while protecting the City's long-term financial interests.

#### II. Short-Term Debt Defined.

For the purposes of this policy, short-term debt is defined as debt obligations with a payment term of five years or less used to manage cash flow in anticipation of revenue or to finance capital equipment with a useful life of five years or less. This includes debt instruments including, but not limited to, revenue/tax anticipation notes and short-term lease purchase agreements.

#### III. Long-Term Debt Defined.

For the purposes of this policy, long-term debt is defined as debt obligations with a payment term longer than five years used to finance capital improvements. This includes debt instruments including, but not limited to, general obligation bonds, revenue bonds, tax increment bonds, certificates of participation, and other long-term lease purchase agreements. Long-term debt is issued as a means of allocating the expense of capital projects' use to those actually benefitting from them, over the useful life of the project. The City will issue debt to provide financial support to capital facility needs. The debt will be issued in a way that helps ensure the long-term fiscal health of the City. Long-term debt financing will not be used to support current operating expenditures or deficits.

#### IV. Types of Short-Term Debt.

Upon approval of the City Council, the City is authorized to issue the following forms of short-term debt:

##### A. Revenue/Tax Anticipation Notes.

Revenue/tax anticipation notes are short-term instruments with a payment term of less than one year and are used to provide liquidity due to the irregular timing of City revenues.

1. As a matter of practice, the City shall not issue a revenue/tax anticipation note except in situations of emergency or when a large and unforeseen expenditure has been incurred.

##### B. Short-Term Lease Purchase Agreements.

Short-term lease purchase agreements are debt instruments with a payment term of five years or less and are used to finance capital equipment with useful life of five years or less. Short-term lease purchase agreements are authorized and appropriated through the City's annual operating budget.

1. The City may finance equipment with substantial value and irregular replacement schedules. This is generally defined as equipment with a value exceeding \$100,000, such as fire apparatus.

V. Types of Long-Term Debt.

Upon approval of the City Council, the City is authorized to issue the following forms of long-term debt:

A. General Obligation Bonds.

General obligation bonds are backed by the full faith and credit of the City of Greenville and shall be used to support governmental-purpose facilities and improvements.

1. General obligation bonds are subject to the State Constitutional debt limit of eight percent of assessed taxable value of the locality. At no time shall the City's bonded indebtedness backed by the full faith and credit of the City exceed this limit without a referendum approving the additional general obligation bonds above such limit.
2. Annual general obligation debt service payments shall not exceed 20 percent of the General Fund's budgeted expenditures.
3. General obligation debt will not be used to support enterprise activities when a revenue bond is feasible, except when extraordinary market conditions provide compelling cost savings and revenues from enterprise activities are sufficient to reimburse the General Fund for payment of principal and interest on the associated bonds.

B. Revenue Bonds.

Revenue bonds are backed by a pledge of specific revenues such as sewer fees, stormwater fees, parking fees, hospitality taxes, local accommodations taxes, etc.

1. The City shall utilize revenue bonds when practicable for all user-fee supported activities.
2. The City shall utilize revenue bonds for restricted revenues including, but not limited to hospitality taxes and accommodations taxes, as permitted under state law.
3. The City shall prepare its revenue and expenditure budgets in a manner that allows the City to meet all required covenants.

C. Tax Increment Bonds.

Tax increment bonds are revenue bonds backed by the incremental increase in ad valorem property value in a defined tax increment district.

1. The amount of debt allowed is defined in the redevelopment plan for each tax increment district as approved by the affected taxing districts. The City shall not exceed the debt allowed in the redevelopment plan.

#### D. Certificates of Participation and Long-Term Lease Purchase Agreements.

Certificates of participation and other long-term lease agreements are debt instruments backed by the facility or equipment purchased with a term exceeding five years. Due to the higher interest rate carried on these instruments, lease-purchase issuances exceeding five years in duration are limited to the following situations:

1. When state law does not permit the issuance of a revenue bond against a specific revenue.
2. For the purchase of capital equipment and other facility improvements supported by a contractor-guaranteed savings on utility use.
3. When it is determined that it will be more beneficial, either economically or from a policy perspective after the useful life of the project, the terms and conditions of the lease, the direct impact on bond capacity, and budget flexibility have been evaluated.

#### Procedures

##### I. Five-Year Forecast.

Prior to proposing any debt issuance, OMB will prepare a five-year financial forecast on the impact that debt issuance has on affected funds. The forecast shall evaluate the impact any debt issuance has on projected fund balance, and on existing and proposed debt obligations. It will also consider debt service maturities, repayment structure, and the City's "pay-as-you-go" strategy.

The forecast shall also be used to present policy alternatives to City Council to mitigate potential situations where projections indicate fund balance dropping below target levels or in violation of debt covenants.

##### II. Capital Improvement Program.

Long-term debt originates from the adoption of a Capital Improvement Program which identifies capital project needs, funding sources, and the debt instrument(s) required to finance the plan. The ordinance approving the Capital Improvement Program shall include language authorizing the debt issuances contained therein.

##### III. Method of Sale.

State law requires that all general obligation bonds larger than \$1,500,000 or maturing longer than 10 years be sold through a competitive sale. All other debt instruments may be sold either through a competitive sale or through a negotiated sale in light of financial market, transaction-specific, and issuer-related conditions. If City staff and its financial advisor determine that a competitive sale would not result in the best outcome for the City, then a negotiated sale, private placement, or other method may be chosen.

##### IV. Debt Structure.

The City shall structure debt in a manner that protects the City's long-term financial interests and produces the most cost effective financing.

A. Debt Security.

Debt shall be issued with the necessary level of security to assure investors that the City shall repay its debt in a timely and complete manner.

1. The City shall purchase credit enhancement either through bond insurance or a letter of credit only in situations where the true interest cost of the enhanced debt is lower than the true interest cost of comparable unenhanced credit offerings.

B. Fixed Rate and Variable Rate Debt.

As a matter of practice, fixed rate debt is preferred to provide budget certainty and to protect against short term interest rate increases. Variable rate debt will be considered to provide flexibility in managing the City's debt portfolio and in certain circumstances to lower the City's overall debt service requirements.

1. Derivative instruments should generally be considered, depending on the particular circumstances, primarily in situations where they are designed with the aim of providing anticipated economic or other benefits to the City taking into account the applicable risks. Derivative instruments should be entered only after review of their general terms and risks with the City Council, the City Manager, and OMB.

C. Maturity Schedule.

The City shall design a maturity schedule that matches useful life of the item financed with the term of the bond. The bond term shall not exceed the useable life of the facility or project being financed. The City may elect to use term bonds, serial bonds, or a combination to improve marketability of the issue and to provide the lowest possible borrowing cost to the City.

D. Premiums and Discounts.

If it is demonstrable that structuring the bond with a premium or discount provides the City with a lower true interest cost, the City shall be allowed issue a bond with a premium or discount.

1. The City shall not issue zero coupon or capital appreciation bonds unless market conditions provide a compelling cost savings versus more traditional structures.

E. Redemption Provisions.

Debt issued by the City shall include an optional redemption provision in order to provide the ability to achieve interest cost savings, remove or change burdensome covenants, or to restructure debt service payments. The City shall select the earliest possible redemption date at the lowest possible penalty as allowed by the market.

1. The effectiveness of an advance refunding will be determined by the achievement of a minimum net present value savings.



V. Debt Administration.

Debt issuances will be timed to coincide as best as possible with the acquisition and construction schedules associated with the project or item being financed. OMB shall review expenditures monthly and make regular draws to maximize cash flow.

A. Arbitrage and Yield Restriction Requirements.

OMB will monitor the arbitrage requirements of Section 148 of the Internal Revenue Code of 1986, as amended (the "Code"), and related IRS Regulations in regard to all of its federally tax-exempt obligations as well as for any of its obligations which receive a federal subsidy or federal tax credit pursuant to Section 54A of the Code. To this end, the City currently retains the services of a firm that specializes in arbitrage rebate calculations to annually review all of the obligations issued by the City to calculate any potential arbitrage liability related to such obligations to ensure compliance with Sections 148 and 54A of the Code.

B. Qualified Energy Conservation Bonds.

OMB will monitor the expenditure of available project proceeds of its qualified energy conservation bonds (QECB) in order to ensure compliance with the spend-down requirements of Section 54A of the Code. Accordingly, on the third anniversary date of the closing of any QECB issued by the City, the Director of the OMB will make a determination as to whether all available project proceeds have been spent for that particular QECB. If there remains unspent available project proceeds on such third anniversary date, then the OMB Director will take the necessary steps to use such unspent available project proceeds to redeem all or a portion of the outstanding QECB within ninety (90) days after the end of such expenditure period. For any QECB issued by the City, the City will file or cause to be filed for each interest payment date a Form 8038-CP with the Internal Revenue Service approximately 45 to 90 days prior to each such interest payment due date.

VI. Disclosure

A. Rating Agencies

The City shall maintain an ongoing relationship with each rating agency. The City shall provide regular updates regarding ongoing financial matters and projected financial plans.

B. SEC Requirements

The City shall provide all necessary documents required by bond documents including copies of the comprehensive annual financial report and the annual operating budget. This will be filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access ("EMMA") system. The City shall immediately disclose any material events to EMMA that could negatively impact buyers of City bonds on the secondary resale market.

VII. Bond Covenants and Laws

The City shall comply with all covenants and requirements of bond ordinances, and with state and federal laws authorizing the issuance and administration of debt obligations.

VIII. Disclaimer

This debt management policy outlines various policy guidelines with respect to financing obligations entered or proposed to be entered by the City. This debt management policy should in no event, however, be construed as limiting or otherwise affecting the validity or effectiveness of any authority granted, delegated, or otherwise set forth in any ordinance or resolution of the City. In no case shall any person or entity (including without limitation the City or its elected officials, employees, agents, bondholders, borrowers or any other person or entity) have any basis to assert that any financing obligation should be deemed invalid, ineffective, limited or otherwise affected due to noncompliance or any other matter with respect to this debt management policy. Compliance of any ordinance or resolution or financing obligation with all aspects of this debt management policy shall, in all cases, be deemed conclusively presumed (and legal counsel to the City shall be entitled to conclusively rely thereon) upon the adoption of any such ordinance or resolution or the entering into of any such financing obligation or related agreement, respectively, and in the event of any conflict between the ultimate procedures actually undertaken, findings actually made and agreements actually entered into, on the one hand, and any part of this debt management policy, on the other hand, then the ultimate actual ordinance or resolution, findings and financing documents shall nonetheless be deemed in satisfaction hereof in all respects such that this debt management policy shall in no manner operate to limit any such ordinance or resolution, findings and financing documents or the effectiveness, validity and enforceability thereof.

In the event of any conflict between an ordinance or resolution or the documentation effectuating a financing obligation and this debt management policy, the terms and conditions of the ordinance or resolution or such documentation, as applicable shall control. Except for such rights for conclusive presumption set forth in the preceding paragraph, there shall be deemed no third party beneficiaries of this debt management policy.

# APPENDIX - B

## Glossary and Commonly Used Acronyms

**Accrual Accounting** - A basis of accounting in which revenues are recognized when earned and expenses when incurred.

**Aid-to-Subdivisions**- Historically, a collection of local taxes collected by the State and re-allocated to counties and municipalities. The mechanics have been replaced by the Local Government Fund (LGF) appropriation, but the revenue is still recognized under the same name.

**Appropriation** - An authorization made by City Council to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period, except in the instance of capital projects where they are granted for the duration of the project.

**Arbitrage** - As used in "OMB 15: Debt Management Policy and Procedures" on page J-15, arbitrage is defined as the difference between actual interest earnings on tax-exempt bond proceeds and what the bond proceeds would have earned if they had been invested at the same rate as the bond yield.

**Assessed Valuation** - A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.

**Assessment Ratio** - A percentage which is multiplied by the appraised market value of a property to determine the assessed value.

**Assets** - Resources with present service capacity that the government presently controls.

**Balanced Budget** - Current revenues plus fund balance appropriated equals or exceeds approved expenditures.

**BCEGS**- Building Code Effectiveness Grading Schedule. Assesses the building codes in effect in a particular community and how the community enforces its building codes, with special emphasis on mitigation of losses from natural hazards.

**Bond** - Debt issued by the City for a fixed period of time with a promise to pay periodic interest payments and the face value upon maturity.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

**Capital Improvement Program (CIP)** - A schedule of capital expenditures to be incurred over a multi-year period to carry out the City's program of public improvements.

**Capital Budget** - The first year of the CIP as approved by City Council.

**Capital Improvement Project** - An item whose construction or other acquisition represents a physical improvement to the community and adds to the total physical worth of the City. The improvement should have a useful life of not less than 10 years, and normally will exceed \$100,000 in total cost.

**Capital Outlay** - In the operating budget, refers to any item which has an expected useful life of greater than 3 years and an estimated unit cost of \$5,000 or more.

**CBD** - Central Business District.

**CD** - Community Development Division.

**CDBG** - Community Development Block Grant. A program of the U.S. Department of Housing and Urban Development that provides annual grants to states and local governments for the purpose of promoting greater community development.

**CAFR** - Comprehensive Annual Financial Report. A set of financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

**CPI** - Consumer Price Index. An average measure of change in price levels over time using a predetermined market basket of consumer goods and services as a basis. The index is widely used as a measure of inflation.

**CVB** - Convention and Visitors Bureau. Has been re-named VisitGreenvilleSC. A city-specific organization responsible for marketing the city as a travel and meeting destination.

**Debt Service** - Payment of interest and principal on an obligation resulting from the issuance of bonds.

**Depreciation** - A non-cash expense, via an accounting entry, that reduces the value of an asset over time.

**DHEC** - Department of Health and Environmental Control. A state agency responsible for the protection of public health and the environment.

**DOT** - Department of Transportation. A government agency at the federal and state levels that is responsible for promoting safe and efficient transportation through the administration of mass transit services and the construction and maintenance of roads and bridges.

**Downtown Infrastructure Fund (DIF)** - the former Central Business District Tax Increment Fund.

**Encumbrance** - Funds not yet expended, but which are obligated or set aside in anticipation of expenditures.

**Enterprise Fund** - An accounting entity used to account for operations in which the cost of providing services to the public on a continuing basis is financed primarily through user charges.

**Fiscal Year (FY)** - 12 month period beginning with July 1 and ending with June 30 of the fiscal year designated.

**Full-Time Position (FT)** - A regular, full-time employee whose normal work schedule is 40 hours per week, or greater. Regular employees are eligible to participate in the benefits plan and leave programs offered by the City.

**Fund** - A fiscal and accounting tool with a self balancing set of accounts to record revenues and expenditures.

**Fund Balance** - The excess of an entity's assets over its liabilities, which may include reserves and designations.

**GAAP** - Generally Accepted Accounting Practices. A set of accounting guidelines that establish a standardized procedure for recording accounting information and preparing financial statements.

**GASB** - Governmental Accounting Standards Board. A private organization funded and regulated by the Financial Accounting Foundation that is involved in the creation and improvement of GAAP.

**General Fund** - An accounting entity used to account for all revenue and expenditures applicable to general operations of governmental agencies of the City, and to record all financial transactions not properly accounted for in another fund.

**GFOA** - Government Finance Officers Association. A non-profit organization comprised of government finance officers dedicated to helping governments maintain high financial standards.

**GIS** - Geographic Information Systems. A software system that analyzes and interprets geographically-oriented data in a manner in which relationships and patterns are easily identified.

**G. O. Bond** - General Obligation Bond. A municipal bond issued by a state or local government that is secured by the full faith and credit of the issuer.

**Governmental Fund** - Funds generally used to account for tax-supported activities, including: the General Fund, special revenue funds, tax increment funds, and the Capital Projects Fund.

**GTA** - Greenville Transit Authority.

**HOME Program** - The largest federal block grant to state and local governments designed exclusively to create affordable housing for low-income households.

**HOPWA Program** - Housing Opportunities for Persons with Aids. This program allows for funds to be used to assist in all forms of housing and supportive services to prevent homelessness.

**HR** - Human Resources Department.

**HUD** - Federal Department of Housing and Urban Development. A Cabinet Department created in order to support community growth through affordable housing and consumer protection.

**Internal Service Fund** - A fund used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government on a cost-reimbursement basis.

**ISO** - Insurance Services Office. A provider of insurance-related information including premiums, claims, and loss data that are used to calculate insurance policy prices.

**Liability** - Present obligations to sacrifice resources that the government has little or no discretion to avoid.

**Local Government Fund (LGF)** - A State appropriation statutorily based on 4.5% of the State's General Fund revenue from the previous year. County governments receive 83.278 percent of the LGF, and municipal governments get 16.722 percent, which represents the percentage of Aid-to-Subdivisions distributed between county and municipal governments in 1990.

**Major Fund** - As used in "OMB 8: Budget Administration Policy and Procedures" on page J-3, Major Funds is defined as those funds for which OMB prepares a multi-year financial forecast, which currently includes the following funds: General, Stormwater, Wastewater, Hospitality Tax, Sunday Alcohol Permits, State Accommodations Tax, Local Accommodations Tax, Utility Undergrounding, Events Management, Downtown Infrastructure TIF, West End TIF, Transit, Parking, Solid Waste, TD Convention Center and Greenville Zoo. Note that the definition, as used in OMB 8, is not the same as the GASB definition of Major Funds.

**Mill** - A unit of value calculated at one dollar per one thousand dollars of assessed value.

**Millage** - A term used to describe the rate of taxes levied.

**Modified Accrual Accounting** - A basis of accounting in which revenues are recognized when they become measurable and available as net assets, and expenditures are recognized when the related fund liability is incurred. Modified accrual accounting is recommended as the standard for most governmental funds.

**Municipal Association of South Carolina (MASC)**- A membership association of municipal governments that offers the services, programs and tools to provide municipal officials the knowledge and experience for enabling the most efficient and effective operation of their municipalities in the complex world of municipal government.

**NFPA** - National Fire Protection Association. A fire safety organization that publishes minimum safety standards and regulations pertaining to fire prevention and suppression.

**Net Assets** - Assets less liabilities.

**NSTEP** - New Sidewalk Targeted Expansion Program - a capital project.

**Object of Expenditure** - A specific type of expenditure for which a unique identification number and title is given; represents the most detailed level of budgeting and recording expenditures. Also referred to as a line item.

**Objective** - A clearly described, output-oriented, target or accomplishment which can be measured and achieved within a given timeframe. Achievement of the objective advances the organization toward a corresponding goal.

**OMB**- The Office of Management and Budget, a department of the City of Greenville.

**Operating Expense** - General category of expense that includes fixed costs (e.g., insurance and utilities) and non fixed costs (e.g., materials and contractual services) of a recurring nature.

**PEBA** - South Carolina Public Employee Benefit Authority. Manages retirement plans for South Carolina's public workforce by serving as the fiduciary stewards of the contributions and disbursements of the pension trust funds.

**Permanent Part-Time Position (PT)** - A permanent part-time employee is one who regularly and consistently works less than a full-time schedule (40 hours per week). Permanent part-time employees who annually work an average of 1040 hours, or more, per year are eligible to participate in the medical and dental benefits plan and leave programs offered by the City.

**Personnel Service** - General category of expense that includes full time and part time salaries, overtime, supplemental pay, and fringe benefits.

**PORS** - Police Officers Retirement System. A defined benefit retirement plan administered by South Carolina Public Employee Benefit Authority (PEBA) Retirement Benefits.

**Productivity** - A measure of service output compared to the per-unit of resource input invested.

**QECB** - Qualified Energy Conservation Bond. Federally-subsidized debt instruments that enable state, tribal, and local government issuers to borrow money to fund a range of qualified energy conservation projects

**ReWa** - Renewable Water Resources, formerly the Western Carolina Regional Sewer Authority, a special purpose district responsible for wastewater treatment within Greenville County.

**Special Revenue Fund** - a fund used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for a specific purpose.

**Tax Rate** - The amount of tax levied for each \$1,000 assessed valuation.

**TD** - Refers to TD Bank, N.A., a national bank based in Cherry Hill, New Jersey, which currently owns the naming rights to the City-owned convention center.

**TDCC** - The TD Convention Center (formerly the Carolina First Center) - the City's only convention center.

**TIF** - Tax Increment Fund. A fund used to account for the repayment of principal and interest on bonds issued for redevelopment projects and to pay for redevelopment project costs as described in the City's adopted redevelopment plan.

**User Fee** - Payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Variance** - The difference between a budgeted or planned revenue/expenditure and the actual amount realized/incurred.

**VisitGreenvilleSC (VGSC)** - A city-specific organization responsible for marketing the city as a travel and meeting destination. Previously called the Convention and Visitors Bureau (CVB).

